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Master's thesis

Attract and retain young accountants: Exploring the influence of gender on employer branding at the Big 4

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Abstract

The Big 4 firms experience difficulties with attracting and retaining the right employees. Since the Dutch government accepted the women quota, it is more important to attract and retain women. The accountancy sector is still dominated by men and is still seen as a men's world. A strong employer brand can help to attract and retain the right employees. The aim of this paper is to understand the employer brand values of a Big 4 audit department from the perspective of the potential and current employees and how the values could be influenced by gender. This paper explores the differences between men and women, masculine and feminine characteristics and how this influences the employer branding process. Interviews were conducted with eight students of the Master's Accounting and Control and eight employees of the audit department of a Big 4 firm. The findings indicate an influence of gender on the employer branding process. The potential and the current employees attach the most value to the developmental and social value. However, it is hard to indicate whether the masculine and feminine characteristics influence the employer brand, because these characteristics depend on each personality and situation.

Key words *employer branding, organisational attractiveness, gender, masculine, feminine, agentic, communal*

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1. Introduction

The staff shortage within the Big 4 accountancy firms – Deloitte, PwC, EY and KPMG – is increasing. The Big 4 firms have many open vacancies for accountants which are hard to fulfil. Besides, the Big 4 firms experience difficulties in retaining employees (Financieel Dagblad, 2019; Robert Half Salarisgids, 2020; UWV, 2019). One reason for this is that the labour market of the accountancy sector is increasingly competitive (Durocher, Bujaki, & Brouard, 2016). Another reason is that the Big 4 firms have become less attractive due to the perceived high workload and the negative reputation (Financieel Dagblad, 2020; Moyes, Shao, & Newsome, 2008; UWV, 2019). Given that, it is important for each Big 4 firm to differentiate themselves from their competitors. The concept employer branding is really useful for this (Theurer, Tumasjan, Welpe, & Lievens, 2016).

Employer branding is a technique which could be used in order to attract and retain accountants (Backhaus & Tikoo, 2004; Wilden, Gudergan, & Lings, 2010). Branding is traditionally a marketing technique. Employer branding combines branding with HR activities, which influences the perceptions of current and potential employees (Boselie, 2014). Employer branding consists of psychological, economic and functional benefits that employees prefer (Ambler & Borrow, 1996). It can shape engagement and attraction by using knowledge of the characteristics of potential and current employees to create an image of the company in the mind of the employee (Eger, Mičák, & Řehoř, 2018). This image consists of specific attributes which are important in the future work environment of the potential employee and for the organisational culture (Edwards, 2010; Lievens & Slaughter, 2016; Wilden et al., 2010). An organisation creates an image about who they are, what they expect and what they have to offer. Potential employees compare this created image with their own norms, values and personalities (Abimbola, Lim, Foster, Punjaisri, & Cheng, 2010). If this image is in line with the norms, values and personalities, the potential employee will apply for the job (Backhaus & Tikoo, 2004). Thus, it influences the quality and the quantity of the potential employees (Elving, Westhoff, Meeusen, & Schoonderbeek, 2013). On the other hand, this image also influences the experience of the current employees. If the current employee links their own values with the image of the organisation, the employee enters a psychological contract with the employer (Abimbola et al., 2010). The created image should be in line with the real experience of the current employee. If this is not the case, it will influence the employee satisfaction and the employee will probably leave (Edwards, 2010; Tanwar & Prasad, 2016).

The perceived image differs per person, because each person differs in values and in what they enjoy when they are working at a Big 4. A demographic factor which could influence the perception of the employer brand is gender. Gender is defined as the differences between men and women and between masculine and feminine characteristics. Gender is influenced by the organisation and the organisation

is influenced by gender (Benschop, 2007). The last years, the working population has become more diverse and the role of the female working population plays a bigger role (Bellou, Rigopoulou, & Kehagias, 2015). The Dutch government accepted the women quota, which means that at least 30% of the higher positions should be covered by women (NOS, 2019). Gender is an important factor in the accountancy sector, because the accountancy sector is dominated by men and accountancy is still seen as a male job. The Big 4 wants to change this image and therefore it is necessary to have more women working at the company and at the top of the organisation (Accountant, 2019; Financieel Dagblad, 2019). Women can perceive organisational attractiveness factors differently than men do (Eger et al., 2018), because men and women are socialized in different ways. Their behaviour is based on what is expected and what is acceptable (Bellou et al., 2015). So, men and women have different values. A Big 4 could respond to this by exploring the differences to achieve the right level of women in the organisation. A Big 4 who is becoming more gender aware in their employer brand, can create competitive advantage and could become a better competitor in the war of talent (Lundkvist, 2015).

Previous literature showed that accounting firms use a bottom-up socialization process in which the firms adjust the organisational culture in response to the norms, values and expectations of the potential employee. The Big 4 firm first explores the values of the potential employee and then they create their organisational image around it (Durocher et al., 2016). This image should be shared into the organisation. Hence, the working environment would be developed the last years. However, researchers mention that the actual ways of working in accountancy firms remain almost unchanged (De Vries, Blomme, & de Loo, 2018).

Previous studies show a significant effect of gender on employer branding (Alniaçık & Alniaçık, 2012; Bellou et al., 2015; Eger, Mičik, Gangur, & Řehoř, 2019; Tanwar & Prasad, 2016). It appeared that men and women have different opinions about the employer branding profile (Bellou et al., 2015). However, this is never explored in the accountancy sector. Tanwar & Prasad (2016) state that it is important to investigate gender and employer branding across different industries. In this paper, the differences between men and women, masculine and feminine characteristics play a role. Nowadays, women can have more masculine characteristics which could influence the employer brand (Porter, Gerhardt, Fields, & Bugenhagen, 2019). Besides, this paper will be focused on internal and external branding. Most of the gender and employer branding research is only related to the external branding (Alniaçık & Alniaçık 2012). The literature lacks the applicability of internal branding (Alshatry, Clarke, & Goodman, 2017). Hence, this paper contributes to previous research by focussing on the effect of gender on internal and external branding at a Big 4 firm. The main focus of the paper will be on the personal and work values of potential and current employees, focused at young accountants. Exploring this provides the Big 4 insight into the personal and work values, which could help to create a stronger employer brand strategy. Also, the differences in values between gender will be investigated. These results could provide the Big

4 insight how to retain and recruit the right people and how they can attract and retain more women. Besides, in previous literature, findings indicate that more gender equality leads to better financial performance (Catalyst, 2004). So, more knowledge about gender at the Big 4 could increase their performance. The aim of this paper is to understand the employer brand values of the Big 4 from the perspective of the potential and current employee and how the values could be influenced by gender. Given that, leads to the following research question: ‘What is the influence of gender on the employer branding process to attract potential employees to the Big 4 and retain current employees at the Big 4?’

In the next chapter, the variable gender will be defined and explored. Also, the variable employer branding will be defined and the internal and external stages of this process will be described. In chapter 3 the way the research has been conducted is described and argued. The operationalisation explains how the variables have been measured. Interviews with potential employees and current employees were conducted, transcribed and encrypted. In chapter 4 the different answers and experiences have been analysed, discussed and compared. Finally, the research question will be answered in chapter 5. The paper will end with some limitations and recommendations for future research.

2. Literature review

2.1 Gender

2.1.1 Gender stereotypes and social role theory

Gender inequality still exists in organisations while they strive to more gender equality by, for example, increasing the number of women in higher positions (Bellou et al., 2015; Benschop & Doorewaard, 1998). The gender differences are embedded in organisational practices and social structures. Gender recognises the influence of the social norms on the different perceptions about the behaviour of men and women (Khlif & Achek, 2017). It is hard to define gender, because it does not have fixed definition (Benschop, 2007; Verloo & Benschop, 1999). “Gender is the study of women, sex roles or the combination of the two” (Acker, 1992, p. 565). Gender could also be defined “as the dynamic practice of making difference between men and women and between masculine and feminine characteristics, which is influenced by power processes” (Benschop, 2007, p. 66). People are routinely assigned to a fixed category of sex and gender, men or women, which is associated with specific behaviour and attitudes (Kornberger, Carter, & Ross-Smith, 2010). Parents unconsciously use this stereotypical view to raise their children. Women learn to value relationships and interactions with others. On the other hand, men learn to value power and career achievement. Therefore, men and women could have different perceptions about the employer brand of an organisation (Dajani, 2018). This could influence the decision to apply or stay at the organisation (Bellou et al., 2015). In this chapter, the stereotypical

gender differences and the social role theory will be described. Besides, the previous literature about the influence of gender on employer branding will be described.

The social role theory describes the stereotypes, or the gender role beliefs, which influence the perceptions of people in everyday life. The gender roles arise because of psychological and biological characteristics. The biological characteristics are the chemical signals which influence the gender roles. The psychological characteristics are the behaviour and experience of others which is influenced by the existing gender roles (Eagly & Wood, 2016). Gender roles are the general beliefs about the qualities and behaviours of men and women (Eagly & Karau, 2002). The stereotypical view, or gender role, of the woman is that she belongs inside the house and that she performs householding tasks and takes care of her family (Dajani, 2018). Because of the gender stereotypes, women are expected to fulfil caretaking roles, because women are automatically perceived as more caring and sensitive (Eagly & Wood, 2016). Men are expected to work outside the house, because people assume that men are responsible for the financing of their family (Dajani, 2018). The general view of men is that they are strong, more suitable for the working environment and for leadership roles (Eagly & Karau, 1991). Men are more focused on extrinsic work values like career achievement, superiority and self-fulfilment. Besides, men prefer to work in a competitive environment (Li, Liu, & Wan, 2008). Also, men put more importance on pay and salary (Kashive & Khanna, 2018). Due to the stereotypical view of the man, the work environment has been organized around the image of a white man who is dedicated to his work and support his family financially (Lundkvist, 2015). This created work environment influences the perception of the behaviour and the ambitions of the female employee. Women's gender role can lead to lower job involvement. A reason for this is their double-role workload. Women have to take care of their children and the household, but they also have to earn money (Li et al., 2008). Women like to work in an environment which is non-competitive (Acker & Van Houten, 1974).

The last few years, literature suggests that women have better work attitudes than their male counterparts. The feminine characteristics has become more important in the organisation (Li et al., 2008). However, women will be pregnant and this could be a constraint to participate fully in the workforce in the long run (Eagly & Wood, 2016). When women become mothers, employers tend to assume that caring for their children is women's number one priority. Therefore, employers assume that women are less committed and ambitious to their work than men. On the other hand, when men become fathers, this does not influence the way in how they are perceived by their employer, because employers assume that work is the number one priority of the men (Ellemers, 2018).

The similarities and differences between male and female stereotypes influence people's perceptions about the roles in the working environment. These role expectations exist in the mind of people by the historic division of roles, which are described above. The social role theory describes the stereotypical

perceptions which are divided into agentic and communal. This distribution changed due to the development of the economy, technology and social structure (Eagly & Wood, 2016). Men are described as more agentic. They are assertive, masterful, competitive and dominant. This leads to a better access to jobs and often a higher level of income, therefore performance is an indicator of agentic characteristics. Women focus on warmth and care for others; therefore, they are seen as communal (Eagly & Wood, 2016; Ellemers, 2018). This means that they are friendly, concerned with others, unselfish and sensitive. Women who behave dominant or competent are not appreciated. When men act passive and unassertive, they can be penalized (Eagly & Wood, 2016). The behaviour norm is based upon men's behaviour and therefore women would be evaluated negatively when they do not have these masculine characteristics. Hence, women are often asked to behave more masculine, but when they behave masculine it is in contrast with the stereotypical view of the woman and therefore it is often not gender appropriate (Welsh, 1992). This phenomenon is called a backlash effect. When women only show their communal characteristics, they will be liked but not respected. When they show their agentic characteristics, they will be respected but not liked (Rudman & Glick, 2001). This happens, for example, when women are working in male dominated jobs, like the accountancy sector (Ellemers, 2018).

Welsh (1992) describes two theories how people deal with these gender differences. This distinction consists of alpha bias and beta bias. Alpha bias means that people exaggerate differences between men and women. Beta bias means that the differences will be ignored or minimized. Women who have a domestic role are seen as common. This beta bias occurs every time when human behaviour is generalized. So, when people are talking about the job or the worker they think about a man (Welsh, 1992). This theory is in line with the difference-equality debate. The classical argument is that women differ from men. They have their own special skills, behaviour and thinking. On the other hand, women are equal to men and the stereotypical view only exists because of discrimination (Benschop, 2007).

In recent years, a higher percentage of women participate in the workforce and a higher percentage of men are active in parenting. This requires a better work-life balance and more flexibility (Eger et al., 2019; Mierke, Rosier, & Schoeller, 2013). A better work-life balance and more flexibility is not directly related with a change in organisational culture or with a change of social norms (Benschop, 2007). Benschop (2007) mentions that gender is related to the organisation. Therefore, the masculine and feminine characteristics could be related to the situation and are variable. Men can also be warm and women can also have high job commitment and ambition (Ellemers, 2018). However, the stereotypes about men and women are automatically adopted in the working environment. It is hard to correct these stereotypes, and therefore these gender roles still exist (Eagly & Karau, 2002).

2.1.2 Gender and employer branding in the literature

In the literature about employer branding, researchers investigated the influence of demographic characteristics, like gender, on employer branding. The findings are inconsistent, but in each research, researchers found some differences in values.

Alniacik & Alniacik (2012) explored whether the differences between age, gender and employment status influenced the organisational attractiveness. To explore organisational attractiveness, they used the scale of Berthon, Ewing, & Hah (2005) which will be described in the next section. They found significant differences between the perceived importance of the dimensions of Berthon et al. (2005) and gender of the potential employees. Female respondents valued social value, market value, application value and cooperation value higher than men did.

Kashive & Khanna (2018) investigated whether the demographic variables like age, gender and work experience influences the early recruitment activities, employer brand knowledge on organisational attractiveness and firm performance. Early recruitment activities consists of publicity, sponsorship, word of mouth endorsements and advertising. Kashive & Khanna (2018) found that gender significantly influences the variables publicity, function job association, organisational attractiveness and firm performance. Age was only significant with employer reputation. It appeared that men and women have a different opinion about the job association when they are looking to an organisation.

Tüzüner & Yüksel (2009) researched whether employer attractiveness is influenced by demographic characteristics, like gender and age. Employer attractiveness was separated in integrated employer branding and competitiveness. The students (potential employees) were clustered into integrators and challengers. The challengers were dominated by men, they wanted to work in a competitive environment. However, this male group also wanted to work at home. The integrators were dominated by women. They wanted to work in a non-competitive work environment and they wanted to give attention to the brand. Women want to make a difference and they want to do work which creates value for the society.

Sengupta, Bamel, & Singh (2015) described two objectives. The first one is about the value proposition for internal and external branding. The second one is about analysing the effects of the demographic characteristics on work value preferences of the potential and current employees. They state that demographic variables play an important role in the value preferences. To measure the values, they made their own scale using the scale of Berthon et al. (2005) and Li et al. (2008). They found that the difference between gender have a significant effect on the work values of the potential and current employees. Middle level female managers have a high preference for feel good values. Men, on the other hand, have less preference for this value. Women have a need for more work-life balance than

men. In India it is normal for women to take care of the household. Men are seen as more career oriented and their family gets less priority than their work.

On the other hand, Eger et al. (2019) did not find a difference between gender in the perceived organisational attractiveness. However, they state that women can value attractiveness higher than men could do. Women think more dimensions are important in their job than men do. Therefore, they state that it is important to research this subject. Li et al. (2008) also did not find a difference in gender on the work values of current employees. One difference which they could identify is that women prefer a collaborative workspace and are more flexible. Men prefer a competitive workspace.

2.2 Branding and employer branding

The large number of brands and products causes that customers have many choices but they have less time to make a choice. Therefore, organisations should create a strong brand to retain a long-term relationship with the customer. For this, companies use branding (Ambler & Borrow, 1996; Keller, 2003). Branding is defined as creating an image of the brand and helping customers to organise their knowledge about the brand, which helps them to make their next purchase decision. A positive image and a positive experience can create customer loyalty and customer satisfaction (Keller, 2003). The purpose of branding is to develop or align the underlying expectations of the brand. Branding can create the impression that a certain product or service has a certain amount of quality which makes it unique for the customer and influences their buying decision (Elving et al., 2013).

Ambler & Barrow (1996) brought brand marketing and human resource practices into one framework. Customers were substituted for employees which created a new HR concept: Employer branding. Ambler & Barrow (1996, p. 187) defined employer branding as “the combination of functional, economic and psychological benefits which are provided and identified by the employer”. Employer branding could also be defined as the targeted, long-term strategy to manage the awareness of the brand perceptions of potential employees, current employees and stakeholders (Sullivan, 2004). Roper, de Carvalho, Guzman, Sivertzen, Nilsen, & Olafsen (2013) defined employer branding as creating an image and reputation to the potential and current employees, which would have a positive influence in recruiting and retaining employees. The organisation should become a desirable place to work (Ewing, Pitt, De Bussy, & Berthon, 2002). Backhaus & Tikoo (2004) defined employer branding as the differentiation of a firms’ characteristics as an employer from its competitors by highlighting the unique aspects of the firms’ employment offerings and environment. So, employer branding is used to differentiate the company from the competitors and to create a competitive advantage (Theurer et al., 2018). The purpose of employer branding is to create a unique image of the company, with which a potential employee could identify (Ambler & Borrow, 1996; Backhaus & Tikoo, 2004). This will help

the company in recruiting and retaining young accountants (Alshathry et al., 2017; Theurer et al., 2018). The organisation uses employer branding to communicate to their potential and current employees about what is desirable and what makes them different as an employer (Ewing et al., 2002; Priyadarshi, 2011). A strong employer brand reduces the need by potential employees to look for more information and it reduces the information asymmetry (Alniaçık & Alniaçık, 2012).

Backhaus & Tikoo (2004) argue that employer branding is a three stage process which consists of value proposition, external marketing and internal marketing. Value proposition is also a marketing concept (Sengupta et al., 2015). It is about creating value to the potential and the current employees. An image is created by the organisational culture, norms, values and the management style of the firm (Backhaus & Tikoo, 2004). An employer image is the beliefs the potential and the current employees have about the organisation (Mierke et al., 2013). The employer image means the promise the brand makes to their customers in the value-in-use and the value-in-exchange concepts. Briefly, it is the central message of the organisation. The alignment of values leads to attraction and retention. The values of the employee and the work values influence the attitude and behaviour towards the organisation. It can increase the motivation to apply or to stay (Sengupta et al., 2015). External branding focuses on branding the potential employees which the Big 4 wants to attract (Backhaus & Tikoo, 2004). An organisation brand the right people by communicating the values of the organisation. (Slavkovic, Pavlovic, & Simic, 2018). Internal branding is about creating a workforce which is hard to imitate. The current employees are influenced by the brand which creates a unique culture. Internal branding focuses in particular on employee loyalty and satisfaction. It is crucial to retain the image of the company by including the promises, made by the employer to the potential employee, into the organisational culture. The values, the organisation identified during the value proposition, should also be visible in the organisational culture (Backhaus, 2016). These three steps of employer branding should help the Big 4 firm in attracting and retaining young accountants. In the next section, different theories about external and internal branding will be described.

2.2.1 External branding

External branding is associated with employee recruitment. Employee recruitment is defined as the organisational activities that affect the quality and quantity of applicants who apply for the job (Roper et al., 2013). Besides, employer branding is directly associated with organisational attractiveness. Organisational attractiveness is the positive image toward an organisation and the extent in which the potential employee sees the characteristics of the organisation and the job as a desirable place to work (Elving et al., 2013). Wilden et al. (2010) defined organisational attractiveness as the perceived benefits of the potential employee in working for a specific organisation. Employer branding influences organisational attractiveness by developing positive associations with the brand (Backhaus, 2016). The developed associations can be considered as a promise between the potential employee and the

organisation (Abimbola et al., 2010). Potential employees compare their needs with the image the organisation created, which is formulated by vacancies and the reputation of the company (Backhaus, 2016). The reputation of the company is defined as the set of characteristics which are constructed for an organisation based on past actions of the organisation (Roper et al., 2013).

External branding is an important stage in the recruitment process, because it reduces the information asymmetry between the employee and the employer. The potential employees only have information about the location and job characteristics, but they do not have information about the organisational culture. The information costs will be reduced by using external branding. The employer will become more attractive by reducing these costs. In the literature, signalling theory is often used to reduce the information costs (Wilden et al., 2010). Signalling theory could be used to create a positive image by giving information and signals the information, which is created during the recruitment process. Signalling theory can help firms to understand the psychological processes of potential employees. Wilden et al. (2010) present a framework which is based on the combination of signalling theory and information asymmetry. Information asymmetry motivates potential employees to search for more information for which they use signals to form their judgments. Wilden et al. (2010) assume that the potential employee has a lot of uncertainties about the potential future employer. Hence, it is important that the employer brand sends signals to the recruitment market to influence potential employees. This reduces the information asymmetry and the information costs. All these signals can be translated into employer attractiveness, which is essential in recruiting potential employees. The conceptual framework consists of the company, job profile and employment market research which influences the employer brand strategy. The employer brand strategy influences the employer brand signal which should be clear, credible and consistent. This could influence information costs, perceived quality and perceived risk in different ways. In the end, all these aspects would influence the organisational attractiveness.

Another aspect which can also influence the organisational attractiveness is the instrumental factors and the symbolic elements. Instrumental factors are objective information about what it is like to work for the firm, this includes compensation, benefits, location, hours and flexibility (Backhaus, 2016). These aspects belong to the character of the organisation (Tikson, Hamid, & Mardiana, 2018). Symbolic elements consist of subjective information which is constructed by the potential employees. This information is mostly based on organisational prestige or the social approval when employees work for this specific firm. It also consists of maintaining self-identity (Backhaus, 2016; Lievens, & Highhouse, 2003; Wilden et al., 2010). Some symbolic elements are, for example, a fun working environment, feeling good about yourself, having a good relationship with employees and superiors and a creative working environment (Tikson et al., 2018). Lievens & Highhouse (2003) explored the instrumental and symbolic elements in the recruitment process of final year students and experienced employees. It could be hard to differentiate a firm from its competitors in the early phase of the recruitment process since

potential employees do not perceive differences between the Big 4 accountancy firms. Hence, the researchers draw upon the instrumental-symbolic marketing technique. This model states that a part of the attraction is explained by instrumental factors, but symbolic elements also play a crucial role in attracting potential employees. At last, they state that symbolic elements are really important in creating a unique employer brand. Lievens & Highhouse (2003) measure instrumental values using trait inferences like pay, advancement, job security, task demands, location and working with customers. They measure symbolic elements using job and organisational attributes like, sincerity, innovativeness, competence, prestige and robustness. Symbolic elements seemed to have a positive relation with the organisation attraction. Therefore, firms should focus on the symbolic elements in their branding process to compete in the war of talent.

A theory which is used to enhance organisational attractiveness, is the person-organisation fit (P-O fit) (Elving et al., 2013). It is a really known concept in the literature of employer branding. The P-O fit is defined as the “compatibility between people and organisations that occur when at least one entity provides what the other needs or they share similar fundamental characteristics or both” (Carless, 2005, p 412). The attraction to the organisation is dependent upon the P-O fit. When the values, personality and attitudes matches with the organisation’s values, goals, structures and culture, the organisational attractiveness would be higher. A high P-O fit will arise when the organisation and the employee have similar characteristics. So, the employer wants to find the congruence using the P-O fit (Elving et al., 2013). Hence, it is important to get the right message to the people who match with the organisation (Backhaus, 2016). Therefore, organisations should include their mission and values in the advertising strategies. A good communication will lower the information costs and it will increase the organisational attractiveness (Elving et al., 2013). Carless (2005) states that the P-O fit positively influences the attraction to the organisation, which positively influences the intention to accept the job. To measure the intention to apply for the job, they used four dimensions: number of alternative job offers, P-O fit perceptions, organisational attraction and demographics. Lievens, Decaestecker, Coetsier, & Geirnaert (2001) also explored the P-O fit and organisational attractiveness. They used five personality characteristics and combined this with the organisational characteristics. The personality characteristics are extroversion/introversion, agreeableness, conscientiousness, emotional stability and openness/intellect. The organisational characteristics are attractiveness, size, level of internationalisation, pay mix and level of centralisation. All these characteristics influence the organisational attractiveness.

2.2.2 Internal branding

Internal branding is related to the current employees. The current employees can make or break the brand. When the HR department fails to deliver their brand promise, it will influence the performance of the new employee (Abimbola et al., 2010). Employees take assumptions, developed by the employer

branding, into the organisation (Backhaus & Tikoo, 2004). Besides, internal branding activities help employees to identify the brand values and to increase their commitment towards the brand (Abimbola et al., 2010). When the values of the organisation are in line with their own values, their emotional commitment will grow which will lead to employee satisfaction (Abimbola et al., 2010; Schlager, Bodderas, Maas, & Cachelin, 2011). Employee satisfaction is defined as the satisfaction of an employee towards the job and how much the employee likes the job (Spector, 1997). According to Locke (1976) employee satisfaction is defined as the positive attitude of the employee towards the job. This positive attitude is an emotional state which influences the employees' performance and it gives pleasure to the employee during the job. The employer brand influences employees in how they perceive their organisation as unique (Backhaus, 2016). The perception of the current employees will be transferred to potential employees by positive word of mouth communication. This will influence the perceived image of the organisation by the potential employees (Slavković et al., 2018). So, a satisfied employee becomes a representative of the organisation and positively influences the attraction of the right people (Yalim & Mizrak, 2017). Hence, consistency between the external brand and the internal brand is crucial in retaining employees.

Bergstrom, Blumenthal, & Crothers (2002) state that internal branding consists of three dimensions, namely communicating the brand effectively to the employees, convincing them of its relevance and worth and successfully linking every job in the organisation to the delivery of the brand essence. Internal branding can help employees to understand their place in the company and it can help create the intended organisational culture. According to Bergstrom et al. (2002) internal branding consists of the five C dimensions: clarity, commitment, communication, culture and compensation. Clarity means that the message, the company wants to send, should be clear. Clarity about the brand can create consensus which can create commitment. Communication is the next step when commitment towards the brand is developed. Communicating the brand is really important. A company can do this by telling employees multiple times what the brand is, using multiple channels and by adjusting the workplace to the brand. The brand should create trust which can create an organisational culture. An organisation should respond to the culture resistance, which can grow by the employees. To create a strong culture, it is essential to have the right P-O fit with the employees. At last, the most critical conduct of the brand is compensation. Employees are really important in delivering the brand; therefore, they will be compensated for this.

Durocher et al. (2016) explore whether accounting firms in Canada have included the image of the accountancy firm into the workplace in order to meet the career expectations of the current employees. In this paper, they focus on the Millennial generation. To explore this socialization process, they conducted interviews with experienced accountants. They asked the accountants how they think about the career expectations of the young accountants and how this changed the firm. Accountants identified the following changes: more feedback, higher flexibility, a better work-life balance, more variety in the

work experience, better communication with partners, new emphasis on corporate social responsibility, enhanced mentoring and a greater use of technology. Durocher et al. (2016) find that the accounting firm adapt the work environment to meet the expectations of the young accountants. This will help them to attract the best qualified employees. Besides, they mention that young accountants contribute to the understanding of the accountant nowadays.

Some researchers use the same framework for external and internal branding. Schlager et al. (2011) explored the relationship between employer branding and positive employee attitudes on service branding. The positive employee attitude is measured by the degree of employee identification and employee satisfaction. Employer branding is described as the degree of attractiveness to the current employees and the potential employees. The main objective of employer branding is to positively influence the current and potential employees to attract new employees in the future, the acquiring costs will be reduced and the employee retention will increase. When the current employees are positively influenced, it will positively influence the potential employees. Schlager et al. (2011) based their framework on the framework of Berthon et al., (2005). This framework was originally focused on external branding, but Schlager et al. (2011) used an adjusted framework to explore internal and external branding. The framework of Berthon et al. (2005) is often used in the literature (Almıaçık & Almıaçık, 2012; Eger et al., 2019; Tanwar & Prasad, 2016). The framework originally is used to measure organisational attractiveness with an Employer Attractiveness (EmpAt) scale of 25 items. The scale consists of interest value, social value, economic value, developmental value and application value (Berthon et al., 2005). Schlager et al. (2011) added diversity value and reputation value, and subtracted interest value and application value. Almıaçık & Almıaçık (2012) used the dimensions social value, market value, economic value, application value, cooperation value and working environment.

The dimensions of Schlager et al. (2011) are, in contrast to the other researchers, applicable to current and potential employees.

Economic value

The first dimension of the framework of Schlager et al. (2011) is economic value. Economic value measures the monetary and non-monetary benefits the employees and students perceive. The monetary and non-monetary benefits consist of salary, vacation days and retirement benefits. In the literature, it is stated that economic value positively influences job satisfaction and organisational attractiveness. An increase in salary is related to higher job satisfaction. Economic values is a hard measure for the potential employees, and therefore economic value will positively influence potential employee identification with the organisation.

Developmental value

The second dimension of the framework of Schlager et al. (2011) is developmental value. Developmental value is related to developing personal skills. It consists of training about hard and soft skills, an empowering environment and a mentoring culture. Developmental value can increase employee satisfaction and it can increase the organisational commitment.

Social value

The third dimension of the framework of Schlager et al. (2011) is social value. Social value is about the working atmosphere and the relation with colleagues and managers. This value consists of team spirit, competent co-workers, friendly relationship and a respectful environment. The social values are also important for the positive employee attitudes. It can help attract and retain employees. Potential employees can perceive social value during the recruitment process or by having contact with current employees. Thus, potential employees can perceive social value during recruitment events, an internship or during the application procedure.

Diversity value

The fourth dimension of the framework of Schlager et al. (2011) is diversity value. Diversity value is related to the tasks of the job. Diversity value is described as a variety of job characteristics, challenging tasks and interesting tasks. Studies show that diversity value is important for the job satisfaction. The potential employees can identify diversity value during the recruitment process or by reading job descriptions in the vacancies.

Reputation value

The last dimension of the framework of Schlager et al. (2011) is reputation value. Reputation value consists of the image of the organisation the employee has. Reputation value consists of well-known products, a good reputation of the company among friends and a good brand to have on one's resume. When a company has a high reputation, employees are more likely to continue working at the company. Besides, potential employees think reputation positively influences the organisational attractiveness. To explore the relationship, the dimensions are linked with employee satisfaction of the current employees and employee identification of the potential and current employees. Reputation value seems to have a really big influence in how potential employees perceives the company. This is a really important aspect for the accountancy firms, because the accountancy firms receive a lot of negative reputation because of the high workload and the low quality audits. Also, social value and diversity value positively influences the employee identification of the potential employees. Economic value, developmental value, social value and diversity value positively influences the satisfaction of the current employees. Only social value and reputation value positively influences the employee identification of the current employees.

Other dimensions

Almaçık & Almaçık (2012) used four different dimensions instead of developmental value, diversity value and reputation value. The dimension market value means the extent to which an individual is attracted to an employer which has high market share, high quality and innovative products and services. Application value means to what extent a potential employee is attracted to an employer who adds value to the society and provides the opportunity to share your knowledge through the organisation. Cooperation value is about to what extent the employer has knowledge of different departments and wants them to cooperate. Cooperation value also means to what extent the colleagues are supportive for each other. At last, working environment is the extent an employee perceives the organisation as a fun and exciting environment to work.

3. Methodology

3.1 Research design

The aim of this study is to provide insight into the influence of gender on employer branding, especially focused on the work values of potential and current employees. To study this, a qualitative research in the form of interviews were conducted. A qualitative research consists of interpreting and collecting material, to draw a conclusion on a real world phenomenon. Respondents are able to formulate their own answer to the question. This can help to interpret the results. A disadvantage of qualitative research is that the researcher can draw up on less observations than performing a quantitative research. However, a qualitative research gives more in-depth knowledge about an organisational phenomenon or about experiences of the respondents (Bleijenbergh, 2015; deMarrais, 2003). A qualitative research is really useful for investigating different concepts at one organisation. The respondents can explain how they experience employer branding and how it is developed into the organisation. Each individual creates another image of the company and experiences the branding process differently. In this research, the focus will be on the differences in employer branding by gender. The respondents explain what they think is important in their future job or in their current job. Besides, they describe their personality, which will help to identify their gender characteristics. Qualitative research can be used to gain an understanding of their experiences and preferences. Using qualitative research could give an understanding of the values of the organisation, the values of the current and potential employee and the differences between the gender perceptions. Hence, it is appropriate to use an interview study. The influence of gender on employer branding will be described in the results chapter. It is both a practical as a scientific research, because it provides a Big 4 firm insight in the employer branding process and gender differences, which can help them to recruit and retain their employees and especially attract and retain more women. Besides, it contributes to the literature, because it provides inside in the internal and

external branding process in the accountancy sector. Furthermore, in the literature masculine and feminine characteristics were never used to explore whether it influences the employer branding process.

3.2 Data collection method

To gain information about the influence of gender on employer branding, interviews were conducted. Interviews can be used to understand a social phenomenon of the knowledge of the people who are directly involved, in this case current and potential employees (Bleijenbergh, 2015). The interviews helped to increase the in-depth knowledge of the employer brand values of the students and the employees. Besides, the interviews helped to increase knowledge about masculine and feminine characteristics of the students and the employees at the Big 4. The interviews were conducted in a face-to-face conversation via skype. Due to the coronavirus pandemic in 2020 (COVID-19), it was only possible to conduct the interviews via skype. For the interviews, a semi-structured interview scheme has been used. General questions were formulated using the literature described in the literature review. These questions and follow-up questions increased the in-depth knowledge about the employer branding and about the personality of the respondents (deMairres, 2003). The follow-up questions have been developed during the interview. Only the general questions have been described in the interview guide (appendix A).

In this research, eight current employees of an audit department at a Big 4 firm in Arnhem have been interviewed. Only young accountants who are born between 1982 and 1999 (the Millennial generation) have been interviewed. They are closest to the students who are now applying for jobs and who will be potential employees. It is interesting to explore whether the gender differences influence the employer branding values of the young accountants. In the literature, it became clear that the female and male accountants differ in the motivation for a future leadership role. The identification of the gender differences in the young accountant group can help the Big 4 to get more women in leadership positions (Porter et al., 2019). Some researchers state that the personal values changed between the different generations. Millennials rather make a life than a living (Durocher et al., 2016). However, others say that the values change with the age of the employee. Therefore, in this research, only young accountants within the Big 4 have been interviewed. To explore the gender differences, four women and four men have been interviewed. The respondents were selected by using a snowballing technique. The researcher did an internship at the Big 4, hence she contacted her supervisor. He sent a list with names who would like to do an interview. The first respondents helped to search for the other respondents.

To compare and contrast the internal and external branding process, also eight Master's students from the Master's specialisation Accounting and Control at the Radboud University have been interviewed. Also, in this group four men and four women have been interviewed. All the respondents were already

doing an internship at one of the Big 4. These interviews were focused on their values and what they think is important in their future job. In the literature, they found varying results whether gender influences organisational attractiveness. Therefore, the students have been questioned about their personality. The investigation of the gender differences of the potential employees can help the Big 4 to attract more women into the organisation. The potential and current employees were interviewed using the same frameworks. Hence, almost the same questions were asked to potential and current employees. Also, the interview guide were equal for men and women. The difference between the interview guides can be found in that potential employees describe what they think is attracting in a future job and the current employees describe why they would like to stay at a Big 4. The students were also selected using a snowballing technique. The researcher knew some students of the Master's. Those respondents knew other students who also would like to participate in this research.

All the interviews were conducted in a time frame of three weeks. Before the first interview two pre-interviews were conducted to explore whether the questions are clear and are possible to answer. A total of sixteen interviews, eight men and eight women, were conducted. Each interview lasted an average of 30 minutes. Each respondent knew before the interview that the interview is about employer branding values and personality, but they did not know that gender plays a role in this study. Besides, they did not know the questions beforehand. This created more spontaneous responses. They could make the subject familiar, because they knew that the interview would be about what they think is important in their job or their future job. At the beginning of the interview, the context of the interview was repeated. All interviews were conducted in Dutch. Only the quotes which were used in the chapter 4 are translated to English. All the interviews were recorded and transcribed, an interview of a current employee can be found in appendix B. Each interview is separately coded using ATLAS.ti using the coding table which can be found in appendix C. After that, all the interviews were analysed and compared. The values of the potential employees and the current employees have been compared and the differences and influence of gender have been explored in chapter 4.

In the following schema, the demographic characteristics of the respondents are described. Abbreviations will be used to provide a clear argumentation in chapter 4.

Respondent	Abbreviation	Gender	Age
Potential employee 1	PM1	Man	22
Potential employee 2	PM2	Man	24
Potential employee 3	PM3	Man	22
Potential employee 4	PM4	Man	23
Potential employee 5	PW5	Woman	24
Potential employee 6	PW6	Woman	22
Potential employee 7	PW7	Woman	23
Potential employee 8	PW8	Woman	22

Current employee 1	CM1	Man	27
Current employee 2	CM2	Man	30
Current employee 3	CM3	Man	27
Current employee 4	CM4	Man	28
Current employee 5	CW5	Woman	24
Current employee 6	CW6	Woman	26
Current employee 7	CW7	Woman	26
Current employee 8	CW8	Woman	27

Table 1: abbreviations and demographic characteristics of the respondents

3.3 Operationalization

Gender is defined as the differences between men and women and between masculine and feminine characteristics. In this paper, it is assumed that men and women differ from each other, which is related to the difference-equality debate. This research is focused upon the young accountants of the audit department of the Big 4 and students of the Master's Accounting and Control at the Radboud University in Nijmegen. The gender characteristics can differ between men and women. The differences in gender characteristics are developed by, for example, their youth, sports and girls who became engaged in mathematics and science. Besides, for the young respondents it is more normal for women to have some masculine characteristics (Porter et al., 2019). Hence, the respondents will be asked how they would describe their personality to define the gender characteristics. The questions will be about what they define as their strong and weak personality characteristics and what they think is important in their job or future job. To research the norms and behaviour, the social role theory will be used. The social role theory could help to understand the stability and change in gender roles. The social role theory makes a distinction between communal and agentic characteristics. Communal characteristics are friendly, concerned with others, unselfish and emotionally expressed. Agentic characteristics are assertive, masterful, competitive and dominant. Communal is often associated with more feminine characteristics and agentic is often associated with more masculine characteristics (Eagly & Wood, 2016). The indicators of the communal and agentic dimension will be used to code the interview questions about personality.

Employer branding will be defined in this paper as the differentiation of firms' characteristics as an employer from its competitors by highlighting the unique aspects of the firms' employment offerings and environment. The first step to create a positive employer image is to define the values of the potential and current employees (Backhaus & Tikoo, 2004). Hence, the framework of Berthon et al. (2005) will be used. This framework was only used for the external branding. Schlager et al. (2011) changed the model a little bit to use it for external and internal branding. They conceptualized employer branding using the following dimensions: economic value, developmental value, social value, diversity value and reputation value.

To conceptualize employer branding, they use the following dimensions: economic value, developmental value, social value, diversity value and reputation value. The dimensions consists of indicators with we can measure the dimensions. The indicators will be translated into interview questions. Economic value is about the monetary and non-monetary benefits, like salary, number of holidays, compensation, health and retirement benefits. Developmental value is about training opportunities, mentoring culture, room for creativity, empowering environment and good recognition for individual work. This dimension is often used in studies of employee satisfaction. The third dimension, social value, consists of a respectful environment, relationship among co-workers, competent co-workers, team spirit, good managers and people's attitude first. When employees score high on this dimension, the employee satisfaction is high. Diversity value consists of job characteristics which could be good variety of working tasks, challenging tasks and interesting tasks. The final dimension is reputation value. Reputation is about how an employee sees an employer. This dimension consists of good quality of service, well-known service, innovative service, good reputation amongst friends and good brand to have on resume. These dimensions will be used for external and internal branding and to define which values are important for the potential and current employees.

The interview questions described in appendix A are related to the dimensions stated above. The indicators have been used to code the interviews. The coding table is shown in appendix C. The coded quotations of the interview with a current employee can be found in appendix D. All the interviews were coded. The coded interviews were analysed and the results will be described in the following chapter.

4. Results

4.1 Potential employees and gender differences

In this section the gender characteristics and the employer brand values of the potential employees will be described. Four women and four men of the Master's specialisation Accounting and Control have been interviewed.

4.1.1 Gender characteristics

The questions about the personality helped to define and understand the gender characteristics of the potential employees. The potential employees, men and women both have some agentic and communal characteristics. Most of the men still have more agentic characteristics and the vast majority of women have more communal characteristics. All the potential male employees think they easily take the lead when they have knowledge about the project. They think they are masterful and dominant: *"I think I am a leader when I have the advanced qualities"* (PM1). Masterful and dominance are agentic characteristics. All the men also show some communal characteristics. They all think they can

communicate nicely and three men mention that they are concerned with others: *"I am really helpful"* (PM4). PM1 mentions that he is friendly and thinks that it is really important to have a good atmosphere on the work floor. Besides, he thinks it is difficult to mention when something is going wrong, because he wants to have control about the atmosphere. When he does not indicate when something goes wrong, he thinks it will not influence the team spirit otherwise it will. This is a really important aspect of his daily life. PM2 describes himself also as friendly. He thinks he can easily make decisions and is not afraid to make faults. PM2 says: *"I easily make decisions and I am not afraid to make failures in those decisions"*. PM3 has the most agentic characteristics. He is not afraid to be in control and to be assertive. *"I am someone who asks questions really easily"* (PM3). He says that an improvement point is that he should listen more often to the ideas of other people. This quality is related to dominance, because he thinks he is mostly right and he thinks it is hard to accept other people's ideas. PM4 mentions that he is really critical at the work floor. He wants to be in control when he has enough knowledge to know where he is talking about. However, he can easily understand other perspectives. So, he is also concerned with others. To conclude, all the male students have agentic and communal characteristics. PM1 has more communal characteristics than agentic, but being in control is really important for him. PM2, PM3, PM4 have more agentic characteristics than communal.

The potential women differ in their agentic and communal characteristics. PW5 describes herself as someone who is really driven and motivated. She mentions that she was really dominant, but she learned to be more into the background. *"During my study, I have learned to be more on the background"* (PW5). She turned some of her masculine characteristics to more feminine characteristics. On the other hand, she thinks it is important to be a leader from her own life, but she thinks it is also important what other people think about her. Besides, she describes herself as friendly and she likes to communicate. PW5 could be identified as masterful, dominant, emotionally expressed and she likes to be competitive. Her personality consists of more agentic characteristics than communal characteristics. PW6 and PW7 both describe themselves as entrepreneurial. *"I think I am entrepreneurial. I enjoy doing fun things"* (PW6). PW6 wants to make the decisions, but in accordance with others. PW6 and PW7 both think it is important that everything is arranged. However, they do not think that they are the first person to take the lead, but they are both assertive: *"When things are not arranged, I will arrange it by myself"* (PW7). PW6 describes herself as friendly and interested in other people's lives. She loves to talk with people and she likes a social environment. She could be described as friendly, concerned with others and unselfish, which are the communal characteristics. PW7 describes herself as someone who is sweet, kind and someone who is always ready to answer questions. *"I am not someone who is really confident. I do not enter really quickly into a conversation with an unknown person"* (PW7). She mentions that she should be more confident, because it can help her to make decisions. Besides the fact that PW7 can be assertive, she is friendly, concerned with others and unselfish. PW6 and PW7 have more communal than agentic characteristics. PW8 do not think she is a good leader. She is really calm and sweet. *"I am*

not someone who likes to be in the foreground” (PW7). However, when not everyone has an equal part in the whole project she will say something about it. She thinks that she could improve her personality to be more in the foreground: *“When I achieve someone I should be proud about it and share it with others”*. PW7 describes herself as friendly, concerned with others and unselfish. She mostly has communal characteristics. What becomes clear is that the women with more communal characteristics mention that they should be more agentic: more confidence, dominance and more driven. PW5 who has more agentic characteristics mentions that she should be less negative in her daily life. Negativity is not really related to agentic or communal characteristics. In general, women still have more communal characteristics than men, but women also have masculine characteristics. Some women have more masculine characteristics than others.

4.1.2 Employer branding

In the second part of the interview, questions about employer branding have been asked. The potential employees based their answer on what they think is important in their future job.

Firstly, the students were asked about the importance of the economic value. Economic value consists of monetary and non-monetary benefits. All potential employees mention that salary is important. *“You invest time in it, so you should get paid for it” (PM3)*. *“Besides that you like your work, it also is important that you get paid well” (PW5)*. However, they think salary is less important in the beginning of their career than in the future. *“When you are going to work at a Big 4 you know that eventually your salary will increase” (PM4)*. *“Your salary is anyway an improvement” (PW8)*. All students mention that they think it is important that they can continue to grow in salary. In general, less thought has been given to the non-monetary benefits. However, some students think it is really important to get a permanent contract. *“It is a sign of trust when you get a permanent contract” (PM2)*. A lease car is mostly considered as a nice bonus. In contrast to the other students, PM1 thinks that a lease car is the most important economic value. The number of holidays is considered as important, but it often is almost the same. PW6 mentions: *“I love to go on holiday and I think it is important that you can be flexible with your vacation days”*. PW8 thinks it is hard to judge the economic values, because it is her first job after the University. She mentions: *“When you work at a big firm you know that the terms and conditions will be good”*. The students think that the economic values is not the most important aspect to accept a job.

Secondly, the students were asked about the importance of the developmental value. The developmental value is considered as a really important aspect to apply for a job. This value could explain why students of the Master’s specialisation Accounting and Control choose for a Big 4 firm. All the students mention that they think training and education opportunities are good to develop themselves. The audit department of a Big 4 firm obliges students to follow the Post-Master’s to become a Chartered

Accountant. Most of the students think this is a good aspect of the Big 4. PM2 mentions: *“By following the Post-Master you can give your career a boost”*. PM4 says: *“It is nice that a Big 4 encourages to do the Post-Master, because it helps you to develop yourself”*. However, some students think that the workload will be high, due to four days of work, a Post-Master one day a week, and doing their homework in their free time. PW6 says: *“I think the biggest flaw is that you will be busy with work and your study in your free time”*. PW8 sees it as a nice transition from University to her working life, but she is scared about the high workload. Despite the high workload, the students think that the Post-Master is important in their development. Next to the Post-Master, students think it is important that they will get training about hard and soft skills. *“Next to the Post-Master, I think it also is important that you can follow a training or an online class”* (PW5). *“I think I would like to follow training in soft skills”* (PW7). An empowering environment is seen as really important in the future job of the students. Besides, the empowering environment is a reason why the students chose to do a thesis intern at a Big 4 firm: *“I have chosen for a Big 4, because I thought that I can learn a lot and I can gather the most knowledge at a Big 4”*. *“I think it is important to work in an environment where you get are a lot of possibilities and where you can learn a lot in a short amount of time”* (PW6). PW8 thinks that it is really important that an organisation stimulates her development. Besides, she thinks it is important that other colleagues with more experience help her with her work. So, it is important for her to work in an organisation with a mentoring culture.

Thirdly, the students were asked about the importance of the social value. The students also attach much value to this aspect. All the potential employees mention that they think it is important to have a good relationships with their future colleagues. *“I think it is important that you can get along well with your colleagues without tensions”* (PM1). *“Nice colleagues are important”* (PM4). *“The first thing I would mention which is important for me is that the workplace should be cosy and I have to feel at home at the organisation”* (PW5). *“I like to go to work and that it is cosy”* (PW6). *“I like it to be informal”* (PW8). Besides, some students also mention that they would like a respectful environment; an environment where everyone can be open and ask questions. *“When something is not going well because of a reason that it can be taken into account”* (PM2). Also, they would like an environment where they can work hard but where also is room for social talk: *“I would like an open, friendly and cosy environment where you can ask questions like: How was your holiday?”* (PW6). PW6 also mentions that she would like an 50/50 men women division. She thinks that this would be an improvement point for the accountancy sector. PM1, PM2, PM3, PM4 and PW5 mention that they would like to work in a competitive environment. *“Competition is part of it and it can challenge you”* (PM1). *“You need competition to develop yourself”* (PM3). *“I think your work should be challenging, so I would like some competition”* (PW5). The other students mention that they do not like a competitive environment, they like an open, cosy and friendly environment. *“A competitive environment is not for me. I like an environment where everyone has their own task”* (PW7). Each student thinks it is important that managers are approachable,

but still with a professional attitude. To conclude, team spirit and a good relationship with colleagues are important aspects for students to accept a job. They also think that a respectful environment is important. However, some students would like to have a respectful environment with a competitive environment.

Fourthly, the students were asked about the importance of the diversity value. This dimension consists of what kind of tasks students would prefer in their future job. All the students prefer a good variety of tasks in their future job. The accountancy sector attracts them, because an auditor goes to a large variety of organisations, from public to private companies. *“I think it is nice that when you work at a Big 4, you see many different companies” (PW8).* *“I think that it is nice that you see different clients” (PM3).* In addition to going to different companies, students think it is important to have varying tasks. *“I think it is important to have a dynamic job, where you not always do the same thing” (PM4).* *“I think it is nice to have varied work. That you are not only working with excel, but also have meetings and conversations with the client” (PW6).* PW5 mentions that she would like to have challenging tasks: *“It makes your job challenging when you are allowed to do an assignment which is above your level”.* In general, students think it is important that they will have a variety of tasks in their future job.

Fifthly, the students were asked about the importance of the reputation value. PM4, PW6 and PW7 think that it is important to have a good brand on your resume. *“The Big 4 is a good company to have on your resume. It can help you to apply at another company in the future” (PW6).* Some students think it is important that a company has a good quality of service. *“The Big 4 has a lot of experience with new employees, hence you know that you will get good guidance” (PW8).* All the students think it is nice that the company they will work for has a good reputation among others. However, some attach more value to it than others. *“It gives kind of status, but I do not want to call it that way. It would be nice that people think: He did well” (PM1).* *“People see the Big 4 as something big, that is nice” (PM4).* PW5 does not think reputation is determinative for her choice to work at a company. PW6 says: *“It is not really important, but it is nice when people know the company”.* All the students do an internship at the Big 4. Not only the learning environment, but also the reputation is a reason why students chose for an internship at the Big 4. *“When you work for a company with a good reputation you know everything will be arranged” (PM2).* It is commonly known that a Big 4 has big clients. The different clients were promoted during recruitment activities. *“It is nice that you know that when you work for a Big 4 you get to work for big companies” (PM3).* To conclude, reputation plays a small role when students are applying for a job.

4.1.3 Gender differences and employer branding

This section describes the similarities or differences of potential employees' gender on the employer brand values.

First, men are generally less worried about a high workload than women. Women are more afraid for the high workload due to the work study combination. Men think the combination work and study is a nice challenge. *"I think it is a nice challenge that you work 4 days a week and each Friday you go to the university"* (PM1). *"If you want to achieve something you have to work hard. I think high workload is exaggerated"* (PM3). The female students mention that they considered the Post-Master, because they think it is very busy. PW6 says: *"I think it will be really busy with work and study so I am curious how much free time it will cost me"*. *"I think the high workload is difficult. I wonder how it will be"* (PW7). PW8 is still curious how she can combine work and study. She hopes that she can find the right balance and that the Big 4 firm also accepts that they also have social activities.

Second, the interviews show a remarkable difference between masculine and feminine characteristics on the preferred environment. It becomes clear that the students with more masculine characteristics would like to work in a competitive environment. PM1, PM2, PM3, PM4 and PW5 have more agentic characteristics and like to work in a competitive environment. A competitive environment challenges them to work harder. On the other side, PW6, PW7 and PW8 who have more communal characteristics prefer a friendly and open environment. They do not like a competitive environment and they want to work together to achieve the goals.

Third, the reputation of a company also receives different value from men and women. Men would like to proudly talk about their job. The reputation of a company helps with it. They would like to work for the Big 4, because family and friends see the Big 4 as something big. Women mention that the reputation of an organisation is not really important. PW6 mentions that it is not really important what family and friends think about the company. She thinks it is nice when they know the company. All the students mention that they know that the Big 4 firm has much opportunities to learn a lot in a relatively short amount of time. Hence, they feel attracted to the Big 4.

Finally, one of the last questions was about what the most important aspect is to accept or apply for a job. PM1 mentions joy. PM2 and PW5 mention development. PM3 mentions nice work. PW6, PW7 and PW8 mention a nice atmosphere, good communication and trust between colleagues. It becomes clear that the women with more communal characteristics attach the most value to a nice atmosphere and a good relationship with colleagues. It is remarkable that all the students prefer a nice work atmosphere, good training opportunities and nice work. They do not attach much value to economic values like salary.

4.2 Current employees and gender differences

In this section the gender characteristics and the employer brand values of the current employees will be described. Four women and four men from the audit department of a Big 4 firm have been interviewed.

4.2.1 Gender characteristics

The employees were asked which characteristics are important in their job as an auditor. They mention that an auditor should have communal and agentic characteristics. According to the employees of the Big 4 an auditor should be eager to learn, critical, analytical, a team player and it is important that an auditor can communicate well and is socially skilled: *“You have to be social when you want to grow. Many people think that accountants only look to numbers at the laptop. Sometimes it is, but the higher the function the more you have to manage. You have to manage and communicate with your team and the client” (CM1)*. So, it is important that an auditor can take the lead, which is more an agentic characteristic, but it is also important to communicate well and be socially skilled, which are more communal characteristics. This view of an auditor is in line with the characteristics of the employees of the audit department. The female and male employees both have communal and agentic characteristics. The men do not only have masculine characteristics, which is important for their job. CM1 and CM4 mention that they are socially strong. *“I think I am social and I can adjust to different situations and people” (CM1)*. *“I am someone who is good at connecting people” (CM4)*. They both think it is important to provide a good atmosphere in a team by making jokes or by showing interest. They are concerned by others, but they also want to be in control and they are used to take the lead and to lead the right example: *“People have to listen to me when I have the highest function” (CM4)*. CM2 and CM3 describe themselves both as quiet and analytical, but they both take the lead when it is expected from them. *“I like to take the lead if I have the feeling that I have much knowledge about the subject” (CM3)*. *“I often read in my evaluation that I show that I am in control, which sometimes make clients work harder for you” (CM2)*. CM2 and CM3 are friendly, but they can also be masterful when they have to be. CM3 and CM4 mention that they should be a little more dominant. *“I should be more dominant in managing people” (CM3)*. *“An improvement point is that I should be a little harder” (CM4)*. CM1 also mentions that he should be aware that he behaves to his function. *“My attitude should not be too down to earth” (CM1)*. So, he should also be more dominant. The male employees both have agentic and communal characteristics. The men with more communal characteristics should be a little more agentic and the other way around.

The female employees of the audit department also have communal and agentic characteristics. They all describe themselves as social and they can work well in a team. *“I want to involve everyone in a team by making it comfortable” (CW6)*. *“I work well in teams; I like to be social” (CW7)*. CW5 and

CW6 describe themselves as enthusiastic. Just like the men, they think team spirit and a good atmosphere is important. CW6 and CW7 describe that they should be more masterful: *“I should be more confident in my work”* (CW7). CW5 and CW8 are more direct than the other women: *“When someone in the team is not working well, then I will be grumpy”* (CW8). *“I am someone who says what she thinks”* (CW5). To conclude, all the women have agentic characteristics and communal characteristics. CW6 and CW7 mention as an improvement point a more agentic characteristics. CW5 mentions that she should listen more to others, which is more a communal characteristic. *“I should listen more to others; it is fine when you do not know everything”* (CW5). CW8 mentions that she should be less direct: *“I think not every colleague or client likes it”*. So, the women with more agentic characteristics think that they should be little more communal and the women with more communal characteristics think that they should be little more agentic.

4.2.2 Employer branding

In the second part of the interview, questions about employer branding have been asked. The current employees based their answer on what they think is important to stay at the Big 4 firm.

Firstly, the employees were asked about the importance of the economic value. Economic value consists of monetary and non-monetary benefits. All the employees mention that salary is important, but it is not always determinative to stay at an organisation. *“It is not determinative, but I think it is a coherence of factors”* (CM1). CM2 says that the work should be nice, but it also should make sense. Salary is seen as a part of appreciation for the work you do. CM4 rather wants appreciation in another way than in monetary and non-monetary benefits: *“I think that employees should get more appreciation for their work. Instead of retaining people with a nice salary and a nice car”*. CW6 and CW7 agree with the view that monetary and non-monetary benefits are not crucial. They mention that it is more important to feel comfortable at an organisation and to like the work instead of the amount of salary. *“The total package is more important for me. That I feel comfortable at an organisation”* (CW7). All the employees value growing in salary. They think that the Big 4 is the right place for it, because the employees can grow easily in function, which influences their salary: *“Your start salary is fine, but you grow up quite quickly in salary, especially if you compare it with other jobs”* (CM2). For some employees, no increase in salary could be a reason to leave: *“If I do not grow in salary anymore I might look further”* (CW8). Most of the employees think the coherence between monetary and non-monetary benefits are important. All the employees appreciate the permanent contract. They think a permanent contract provides security, especially during the corona crisis some employees appreciate it more. *“The permanent contract gives a nice feeling, especially during this corona crisis”* (CW5). *“Now, during the corona crisis I think it is very nice that I have a permanent contract”* (CW8). CM1 and CW6 mentions that a permanent contract can become more important when they are older when they have more responsibilities like children. At

this moment, salary is the most important economic value. CM2 has a different view on the contract type, he thinks that they should be able to create some flexibility in their contract: *“I think it is important to have some flexibility in your contract. For example, from this summer I will work four days 9 hours instead of five days 8 hours”*. The other non-monetary benefits are less important for the employees. They mention that it is nice to have a lease car, but it is not determinative. The employees are satisfied about their vacation days, but these days are almost everywhere the same. CW8 mentions: *“Some friends say: I only have two weeks in the summer I do not have that. I can get four weeks free”* In the end, they prefer the right combination of monetary and non-monetary benefits. They all prefer a permanent contract because it provides security. Additionally, they think salary and the grow in salary is important to stay at the Big 4.

Secondly, the employees were asked about the importance of the developmental value. All the employees of the Big 4 firm think it is important to have opportunities to develop themselves. They think that the Big 4 creates an empowering environment. *“The Big 4 gives you the opportunity to make progress. That gives me energy”* (CM1). CM3 describes that he wants to develop himself in a special direction. The Big 4 gives him the opportunity to do that, but he has to arrange it by himself: *“I notice that you have to do your best to arrange it, but it is possible”*. For some employees the development opportunities were the reason to start at a big 4. The empowering environment is shaped by a lot of training and education opportunities. All the employees of the Big 4 did or do the Post-Master to become a Chartered Accountant. Besides, two times a year they have to participate in audit academies. These trainings are intended to learn more hard, soft skills and to learn more about working at the Big 4. The Big 4 requires their employees to develop. The Post-Master and the trainings are mandatory. The employees perceive these opportunities as positive, because it provides a lot of opportunities in the future: *“I think it is positive that you have many opportunities and you know that the education and training at a Big 4 is good”* (CM3). *“Changes occur often in the IT environment. The base will be the same, but you want to be triggered to learn more and I think it is good that you often get training. It is also important to receive training about how you should present yourself at a client or how to have a difficult conversation. I think that are really important points to perform well in your profession and get the most out of it for yourself”* (CW6). However, it is something all the Big 4 firms offer, so it is not an aspect in which one Big 4 differs from the other. CM1 and CM2 think it is important, but it is not a reason to leave the organisation: *“I think it is not determinative to stay at the Big 4”* (CM1). CW5 and CW6 mention that they think it is important, but they do not want much more training, because it takes a lot of time next to their work. In the end, almost all the employees think that personal development plays a role in staying at the Big 4: *“The most important thing is the career opportunities and how fast you can learn at an organisation”* (CM4). *“I think it is important to learn more and more new things”* (CM7). Another aspect of developmental value is good recognition and a mentoring culture. The employees mention that the Big 4 firm has a mentoring culture. The longer they work at the Big 4, the

more responsibility they get. This is expressed in mentoring employees with a lower function, like trainees. *“To manage a team and help trainees, gives me the most energy” (CM4). “All colleagues always want to help you” (CW6).* In addition to a mentoring culture, the employees think it is important to receive good recognition for the work they do. Some employees think they get too little recognition for their work. At the Big 4 the employees receive review notes on their work. Those review notes have a negative meaning, because it is about things which is not clear or not good. Some employees think this could be more positive. *“I think I sometimes experience too little recognition. You get review notes on your work which have a negative load” (CM1). “I think employees should get a little more appreciation” (CM4). “Sometimes they emphasize on what could be better than what you did well” (CW7).* So, the developmental value is important, because employees want to develop themselves. However, it would not be an immediate reason to leave the organisation.

Thirdly, the employees were asked about the importance of the social value. The employees of the Big 4 audit department attach much value to the social dimension. All employees like to work in teams. They think this is a crucial aspect when you would like to work in the audit at a Big 4. *“I get energy from working in teams” (CM1). “Working in teams is nice. During your career at the Big 4 you get more responsibility in helping trainees” (CM3). “I like to work in teams. You work intensively together” (CW7). “I really like to work in teams” (CW8).* Besides, they agree in how they describe the relationship among co-workers. They are really satisfied about this relation. They describe it as informal and cosy. *“Everyone knows each other and can work well with each other” (CM2). “I would describe it as informal if it is possible, but also professional when you have questions for the client” (CW5).* Also, they are satisfied about the relation with managers or partners. *“I can talk to managers the same way how I talk to trainees” (CM3). “Sometimes you recognize the hierarchy, but I think managers put a lot of effort to communicate with everyone in a normal way” (CW8).* In general, the employees are satisfied with the working environment. The environment is described as open, informal and a good atmosphere. The employees give different answers to the question whether the environment is more competitive or non-competitive. CM1, CM2, CM3 and CM4 mention that they work in a non-competitive environment: *“I have never had the feeling of infighting” (CM3).* CM4, CW5 and CW7 have the feeling that competition between employees from the same year is possible. CM4 mentions that he never notices that: *“Perhaps, when you work with people with the same function you can feel some competition, but that is never the case” (CM4).* CW5, CW6, CW7 and CW8 describe the environment differently. They think the environment is kind of competitive. However, they are happy for each other when someone receives a promotion. *“I think it is not extremely competitive, but it sometimes is competitive” (CW5). “People who work at the Big 4 are in general competitive. Otherwise, I think you cannot keep up at this organisation” (CW6). “I think sometimes people compare with each other” (CW8).* So, the employees are satisfied with the working environment and the relationship with their colleagues. However, not all employees are satisfied with the workload and the work-life balance. All employees mention that the

workload is high. This is expressed in the combination of work and study, but also the working schedules are not always feasible. CM1, CM2, CM4 and CW6 mention that the work-life balance should be better. They think this could be a reason to leave the Big 4. *“The work-life balance is something why I would not want to work at a Big 4 anymore” (CM1)*. *“It is important to have a good work-life balance” (CM2)*. *“This could be a reason for me to leave the Big 4, not because of economic values or the type of work” (CM4)*. CW6 thinks that the work-life balance should be better, but she thinks this balance should also be created by the employees. Besides, she thinks it will get better in the future; hence, it is not a reason for her to leave the Big 4. The other employees mention that the combination of work and study creates a high workload. However, they think they get room to create their own balance: *“If you communicate nicely with your team than you can make agreements about it” (CW8)*. CW7 got in an accident so she could not work overtime. This was well taken into account. So, the employees of the Big 4 would like an improvement in work-life balance, but they also mention that it is important to set the work-life boundaries by yourself. They are all satisfied about the relationship with managers and colleagues. Besides, they are enthusiastic about the work atmosphere.

Fourthly, the employees were asked about the importance of the diversity value. This value is less important for the employees of the Big 4. CW7 mentions that she likes doing challenging tasks: *“It is nice when you do complex things and that in the end it is good” (CW7)*. All the other employees mention that the good variety of tasks is more important for them. *“It is very varied, because you are going to different clients” (CM2)*. *“At the Big 4 you get the opportunity to see different companies” (CM4)*. CW6 says that she likes the variety in her work activities: *“I like to work in excel and to make an analysis. On the other hand, I like to talk to the clients”*. To the question what they like the most in their work, most of the employees answer working in teams and the team spirit. So, the employees think it is nice that they see different companies, but they think social value and developmental value is more important.

Fifthly, the employees were asked about the importance of the reputation value. The reputation value is not very important for the employees of the Big 4. All the employees mention that it is not directly a reason for them to leave a big 4 or to work at a Big 4. They started to work at a big 4, because they knew everything is well organised. Just one employee mentions that the Big 4 creates status: *“Nevertheless the Big 4 will remain kind of a status” (CM1)*. CM2 began to work at the Big 4 when bad news came out for the Big 4. It was not a reason for him to leave the big 4: *“So yes, if I only had chosen for the reputation than I would not work at a Big 4” (CM2)*. CW6 thinks that it indirectly plays a role, because it is commonly known that the Big 4 is a big office with a lot of opportunities to develop yourself. The other employees agree with this view, because they all chose explicitly for a big office.

4.2.3 Gender differences and employer branding

This section describes the similarities or differences of current employees' gender on the employer brand values.

First, men and women differ in where they see themselves working in five years. It is remarkable that all the men say that in five years they are not working at a Big 4 anymore. *"I think in five years, I will work in business" (CM1)*. *"I do not see myself working at a Big 4 in five years" (CM3)*. The women all think that they are still working at the Big 4 in five years. *"I want to work for the big 4 for now" (CW8)*. *"I think it is hard to answer, but I like the work for now, so for now I would say that I will still work for the Big 4" (CW6)*.

Second, female employees perceive the environment as more competitive than the male employees do. All the men never recognized a competitive environment, especially because they are not working with people from the same year. The women think it is kind of a competitive environment. CW6 mentions that employees should be competitive to work for a Big 4.

Finally, men and women perceive the workload differently. All the men mention that the workload is really high and they want a better work-life balance. The women think that you can feel the high workload, but the better work-life balance should also be created by yourself.

4.3 Potential employees versus current employees

In this section the results of the employer brand values of the potential and current employees will be compared to identify whether the Big 4 firm has a strong employer brand.

Firstly, the students and the employees were asked about the importance of the economic value. The economic values are not the most important aspect for the potential and the current employees. They both think that salary is important, but it is not determinative. Also, they both think it is important that they can grow in salary. The current employees mention that the Big 4 is the right place to grow in salary, because they relatively grow quickly in function so also in salary. The potential employees attach greater value to the lease car than the current employees. The current employees think it is necessary, because they always have to go to different clients. However, it is for them not determinative to stay at the Big 4. The current and potential employees both think that a permanent contract is nice, it gives a feeling of security. Especially, due to the corona crisis a permanent contract is more appreciated. The vacation days are experienced as nice, but not determinative to apply or stay.

Secondly, the students and the employees were asked about the importance of the developmental value. The developmental dimension gets more value from the current and potential employees than the economic dimension. They both think it is important to have opportunities to develop yourself and to work in an empowering environment. However, the potential employees attach greater value to this aspect than the current employees. The current employees are happy that they get the opportunity to do the Post-Master and to follow trainings about hard and soft skills to develop themselves. However, most of them think the atmosphere and the team spirit is more important in their work. Besides, most of them do not want extra trainings at the moment, because they have enough work to do. The students think the Post-Master is important for their personal development. Some of them are afraid of the workload to study and work at the same time. Some employees also mention this aspect, but it is not always explicitly mentioned. They think the workload is not only related to the combination of work and study. The students think that the Big 4 provides a great learning environment, the current employees agree with this. This learning environment is strengthened by the mentoring culture. The employees mention that all the employees want to help each other. The hierarchy helps to create a mentoring culture. The students think that a mentoring culture is important for their development. The current employees also mention that they think it is really important to get appreciation for the work they do. They think this could be better at the Big 4.

Thirdly, the students and the employees were asked about the importance of the social value. The social value is the most important aspect for the current employees to stay at the Big 4. The potential employees also think it is important, but for them it is harder to define this dimension, because they are not working at a company yet. However, the potential and the current employees agree about almost all the aspects of this dimension. The potential employees hope that they will have a nice relationship with their future colleagues. Besides, they prefer an environment where they can ask questions and is also room for social talk. The current employees like their working environment. They describe it as informal, open and a good team spirit. Also, they describe the relationship among employees as informal. Furthermore, they are satisfied with the relationship with managers, because they can ask questions easily. The Big 4 has a hierarchy, but it is not really noticeable. The students prefer a hierarchy where the managers are approachable. The students and the employees prefer a respectful environment. The opinions about a competitive environment are divided in both groups. The current employees mentioned that they would like a better work-life balance, which for example consists of more realistic schedules. At the beginning of the working day in the audit, the team members communicate with each other what they can or cannot do that day, because of work what still needs to be done. The employees think that this is a good development towards a better work-life balance.

Fourthly, the students and the employees were asked about the importance of the diversity value. The diversity value is more important for the potential employees than for the current employees. All the

potential employees think it is important to have a good variety in their future job. They mention that a positive point of the Big 4 is that they will see a lot of different companies from public to private sector companies. The current employees also think that it is positive that they see different kind of companies, because this will help them to decide what they want to do in their future career. Besides, the students think it also is nice to have a variety of tasks. The current employees agree with it, because they have to do control tasks, but they also have conversations with the client. This dimension does not weigh heavier than the developmental or social value for both groups.

Finally, the students and the employees were asked about the importance of the reputation value. The students attach greater value to the reputation value than the current employees. Some of the students think it is important to have a good brand on their resume. Many students think it is nice that the company has a good reputation among others. The current employees chose for a Big 4, because they knew everything is well arranged and they can learn a lot. The potential employees agree with this view. It is also a reason why they would like to work at a Big 4. They want to develop themselves and they know that the Big 4 provides many possibilities for development.

5. Conclusion and discussion

The aim of this paper is to understand the employer brand values of the Big 4 from the perspective of the potential and current employee and how the values could be influenced by gender. This led to the following research question: ‘What is the influence of gender on the employer branding process to attract potential employees to the Big 4 and retain current employees at the Big 4?’ The results indicate that gender influences the employer branding process. However, it is hard to say whether the masculine and feminine characteristics influence the employer branding process, because masculine and feminine characteristics are variable and it depends on the situation. Women do not only have communal characteristics anymore. Hence, it is not fair to assume that only women can be friendly or only men can be assertive. But the findings indicate an influence of being a men or being a women on the employer branding process. It is remarkable that the female students have more communal characteristics and the male students still have more agentic characteristics. This difference is less visible between the employees of the audit department at the Big 4. To attract the right employees the Big 4 should focus on the developmental and the social values. Both the students and the employees think these values are the most important. To attract more women, focus should be put on the atmosphere, the working environment and a good work-life balance. The focus on a good work-life balance could also help to retain the right employees. Besides, the female students with mostly communal characteristics would like to work in a non-competitive environment. To retain the current employees, it is also important to focus on social and developmental values, but the employees attach more value to the social value. To improve the developmental value, the employees would like to receive more appreciation for the work

they do. Furthermore, like mentioned above, the work-life balance should receive more attention, because this could be a reason for some of the current employees to leave the Big 4. In general, women are satisfied with the working environment. However, they still experience the environment as competitive where they should work hard to achieve more. Therefore, they attach less value to the high workload. On the other hand, men think the work-life balance is more important and they perceive the environment as non-competitive. To conclude, to attract and retain their employees, focus should be put on the social and developmental values and the Big 4 should focus on the work-life balance.

To explore this research question, two frameworks were used. The social role theory is used to determine whether the gender characteristics are consistent with the sex of the potential and the current employees. The social role theory is based upon the historical views of men and women. The social role theory describes communal characteristics as feminine and agentic characteristics as masculine. Hence, this theory could describe whether the gender characteristics is in line with the sex of the respondent. However, the findings of this research and earlier research indicates that women also have masculine characteristics, but men can also have feminine characteristics. Men can also be friendly, emotionally expressed, unselfish and concerned with others. On the other hand, women can also be dominant, masterful, competitive and assertive. It depends on each personality. So, the masculine and feminine characteristics are variable. Hence, the social role theory is usable to define the stereotype gender characteristics, but it is hard to make a statement about it. To explore employer branding, the framework of Schlager et al. (2011) has been used. The framework of Schlager et al. (2011) describes almost all the dimensions which a current or potential employee think is important in applying or retaining at the Big 4. However, in this framework the work-life balance is underexposed. This dimension receives more attention from the younger working population. Therefore, this dimension should be added in future research.

The practical purpose of this research is to provide the Big 4 insight into the personal and work values and how they could use the results for their employer brand strategy. The gender differences help the Big 4 to attract and retain more women. A remarkable finding of this research is that the male employees perceive a high workload and they perceive the environment as non-competitive. On the other hand, the female employees attach less value to the higher workload than men and they perceive the work environment as competitive. Besides, all the female employees mention that they will still work at the Big 4 in five years, in contrast to the men. A reason for this could be that the accountancy sector is still more a men's world. This causes that women accept a higher workload and that they should work harder than the male employees to get a good evaluation or make promotion. Hence, they perceive the environment as competitive. The male employees do not notice this boundary, and therefore they could perceive the environment as non-competitive. Furthermore, for the outside world the accountant is viewed as a man who likes to work with numbers. However, all the employees of the audit department

of the Big 4 mention that auditors both need agentic and communal characteristics to be a good auditor. The Big 4 could change this view by creating a non-competitive presence and to relate their employer brand strategy towards the preferences and characteristics of women. They should focus their strategy upon the view of an auditor with both masculine and feminine characteristics. So, the Big 4 could, for example, focus on branding the teamwork, contact with the client and the informal working environment to make the accountancy sector more attractive for women. This could help to change the view of an accountant and it can help to attract and retain more women. However, to make the organisation more gender equal, the Big 4 should begin by changing the norms and values. A culture study could help with this. It is important that the Big 4 does not only mention that they want to focus on attracting and retaining more women, but also adopt it in practice. When the norms and values change in practice and the view of an accountant change to the outside world, it could attract and retain more women.

This research has some limitations. The internal validity of this research could be improved. The internal validity is sufficient, because the interviews were conducted by the same researcher in the same way. The respondents did not beforehand know that the research is about gender differences. Otherwise, it could influence their answers about their personality, because they would possibly give answers which are related with their gender. The interview questions for men and women, potential and current employees were equal through which it was possible to compare the answers. The researcher did an internship at the Big 4 which made it easier to arrange the interviews. The respondents knew the researcher from the internship. This created a familiar environment. However, this could also influence the answers of the respondents. It is possible that the respondents only gave socially desirable answers. The answers could also be influenced by the fact that all the students already did an internship at the Big 4. To prevent that the answers of the students were influenced, the questions were open and related to what they think is important in their future job, which is not directly related to the Big 4.

Another limitation of this research is that it only is focused on the first step of the employer branding process, namely value proposition. To make a full statement about the employer brand, external and internal marketing techniques should be explored. This will help to get a better understanding of the employer brand.

Further, this research is hard to generalise, because all the current employees work at the audit department in Arnhem. The employees mentioned that the working environment differs a lot with the Randstad. Additionally, only students from the Master's specialisation Accounting and Control in Nijmegen have been interviewed. The results could be different in other cities.

In future research, the scope of the research should be broadened. Gender and employer branding at all the Big 4 firms or different locations of one Big 4 could be explored. Besides, this research would be

more generalisable when this research would be conducted at Accountancy Master's in different cities. The internal validity could be improved by also interviewing students who are not doing an internship at the Big 4. In the future, the interview study could be extended by doing a case study. A case study can help to increase the internal validity by observing the personality of the employees. Hence, a case study could provide a better understanding of the gender differences in practice. To extend this paper, the marketing techniques of the Big 4 could be explored. The marketing technique which students prefer and how current employees experience the internal marketing techniques could be identified. At last, a culture study could be used to gain a richer understanding of the gender relationships, norms and values at the Big 4. This could help the Big 4 to attract and retain more women.

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7. Appendices

A. Interview guide

Interview questions potential employees

General

Name

Age

Study

Are you already doing an intern at the big 4?

Where do you see yourself in one year?

Gender

How would you describe your personality?

What are your strong characteristics?

What are your weaknesses?

Which characteristics would help you in your future job?

Values

How do you think about economic values? Will this make a difference in applying for a job?

What kind of training opportunities do you prefer?

In what kind of environment do you want to work?

Competitive/non-competitive

What kind of relation do you want with your co-workers and managers?

What makes a job challenging for you?

Tasks

Plays the reputation of a company a role in applying for a job?

Which values are most important for you?

Which values do you think are most important for your job?

Interview questions current employees

General

Name

Age

Study

What is your function at the big 4?

Where do you see yourself in five years?

Gender

How would you describe your personality?

What are your strong characteristics?

What are your weaknesses?

Which characteristics do you think are most important in your current job?

Values

How do you think about economic values? Will this make a difference in retaining at the big 4?

What kind of training opportunities did you get and what do prefer in the future?

How would you describe the environment you work in and what is your ideal working environment?

How would you describe the relation with your co-workers and managers?

What makes the job challenging for you?

Played the reputation of the big 4 a role when you applied for the job? How do you now think about it?

Which values are the most important for you?

Which values are most important for your job?

B. Transcript

X = a big 4 firm

Interview CM1

I: Wat is je leeftijd?

CE: 27

I: Hoe lang werk je al bij de big 4?

CE: Dit is mijn vijfde jaar?

I: Wat is je functie?

CE: Supervisor

I: Waar zie jij jezelf over vijf jaar?

CE: Uhm dan denk ik dat ik in business werk zoals dat heet. Als register accountant en eventueel als controller de RC titel. Ja.. bij een bedrijf in business en wat voor een bedrijf het dan moet zijn daar ben ik nog niet over uit haha.

I: Heb je nu een voorkeur ergens voor?

CE: Uhm ja waar ik wel interesse in heb is sportgerelateerde business maar ook jonge bedrijven. Helaas zijn vaak jonge bedrijven een beetje start ups maar je hebt ook jonge scale ups dat is een stapje hoger weer. Die zijn allemaal gevestigd in de randstad en dat ga ik niet doen. Dus het is wel heel lastig, dus ja het is maar net op wat op dat moment op mijn pad komt en wat mij interessant lijkt. Wat innovatief is en wat fris en jong is. Daar gaat mijn interesse naar uit. Dus anders gezegd alles behalve een een vastgeroeste en grijze administratie dergelijks in een smerig pand.

I: Dan ga ik je nu een paar vragen stellen over je persoonlijkheid. Hoe zou je die omschrijven?

CE: Uh zo ja dat is een goeie vraag. Meestal vraag ik dat aan anderen hoe ze mij omschrijven maar nu over mezelf. Ik denk dat ik wel sociaal ben en dat ik me goed aan kan passen aan wat voor mensen er zijn in bepaalde omstandigheden. Waarbij ik altijd in ben voor een lolletje maar ook middels ja een beetje down to earth houding en open houding probeer het ijs te breken en de sfeer zo goed mogelijk te houden. Dus denk dat dat wel kenmerkend is voor hoe ik probeer te zijn tenminste.

I: Hoe ben jij als je in teams werkt bijvoorbeeld? Neem je meer het voortouw of ligt dat ook aan je functie?

CE: Ja dat is natuurlijk makkelijk onderwerp dat het ligt aan functie, maar het ligt ook aan teamopbouw en als er mensen boven mij zitten dan nemen zij eerder het voortouw dan ik. Maar ik zie wel kansen dat ik dan wat voortouw neem. Als je het persoonlijk bekijkt dan probeer ik altijd wel het goede voorbeeld te geven en een goede sfeer neer te zetten. Wat ik al zei dat doe ik met een lolletje of af en toe door een vriendelijke opmerking of een leuke opmerking. Maar dat neemt niet weg dat ik ook serieus kan zijn als ik serieus moet zijn.

I: Zou je jezelf ook zo zien in je sociale leven?

CE: Ja ik denk dat ik het juist heel vervelend vind als mensen zich heel anders gaan gedragen op het werk dan ze thuis zouden doen of met vrienden. Ik probeer altijd op het werk te doen als dat ik bij vrienden zou doen. Dat is namelijk hoe je bent en dan hoeft je ook geen masker op te houden. Dat werkt het fijnst vind ik.

I: Heb je persoonlijkheid ontwikkeld sinds je bij X werkt?

CE: Ja dat zeker.

I: In welke opzichten?

CE: Je leert om professioneel te zijn. Het is als student lang leve de lol en nu word je eigenlijk heel snel in het diepe gegooid en heel vaak in het diepe gegooid. Daar leer je wel heel veel van. Een paar jaar geleden had ik niet voor kunnen stellen dat ik met CEO in gesprek zou gaan over iets wat het dan ook

mag zijn inhoudelijk. Nu doe ik dat. Dat leert je ook wel snel te groeien in professionaliteit en de manier hoe je communiceert met elkaar en wat je houding is tegenover klanten. En dat je ook niet bang hoeft te zijn voor bepaalde types. Het zijn ook gewoon mensen.

I: Wat zou je dan omschrijven als jou sterke eigenschap?

CE: Ja dat is dan denk ik toch wel heel lastig om over jezelf te zeggen, maar ik denk dat het sociaal gezien gewoon heel goed kan levelen en heel snel goed kan levelen met verschillende persoonlijkheden.

I: Wat zou je dan zien als je verbeterpunt of ontwikkelingspunt?

CE: Iets waar ik altijd wel op moet letten is dat mijn houding niet laconiek over moet gaan komen. Dat ik niet te down to earth ben maar wel moet gedragen aldus mijn titel. Dus niet dat trainees de indruk gaan krijgen ooh 'naam' die doet allemaal rozenkleuren en maneschijn dan kunnen wij dat ook wel doen. Dat zou 'naam' vast wel goed vinden dat is dan ook weer niet de bedoeling. Je moet ervoor blijven zorgen dat je een natuurlijke autoritaire verhouding kunt opbouwen. Dan natuurlijk zorgen dat het leuk blijft niet dat ik het ga opdwingen het moet wel natuurlijke autoritaire houding zijn en niet een opgezette.

I: Ben je hier wel eens tegen aan gelopen?

CE: Nee niet dat het gebeurde, maar dat wel mensen die een hogere functie dan ik en die mij moeten beoordelen dan zeggen dat ik daarvoor moet waken.

I: Welke eigenschappen denk jij dat belangrijk zijn voor jouw baan?

CE: Wat belangrijk is integriteit. Ik denk dat dat het allerbelangrijkst is om een vak goed te kunnen uitoefenen. Ik denk dat er heel veel short cuts zijn in je werk waardoor je ook mee weg kan komen maar dan moet je jezelf afvragen lever ik wel hetgeen wat ik zou moeten leveren aan kwaliteit. Dat is denk ik de basis. Daarnaast denk ik om door te kunnen groeien dat je ook sociaal vaardig moet zijn. Waar heel veel accountants of mensen niet bij stil staan als ze horen dat je horen dat je accountant bent dan denken ze heel vaak van oh dat is een beetje een grijs type die in de cijfers zit en iedere dag naar zijn beeldscherm kijkt. En opzich is dat op momenten ook heel vaak zo, maar hoe hoger je komt hoe meer je in discussie moet gaan met je team en hoe meer je moet gaan managen en ook de klant moet gaan managen. Nu ook door corona ik ga steeds meer richting dagen dat ik alleen maar calls heb staan dan dat ik alleen uitvoerend werk doe. Om dat allemaal goed te kunnen managen moet je wel sociaal vaardig zijn.

I: Nu ga ik een paar vragen stellen over welke waardes jij belangrijk vindt in je baan. Dus waarom jij bij X blijft werken. De eerste vraag gaat over economische waardes. Dat is dus salaris, vakantiedagen, pensioen en wat voor soort contract je krijgt. Dus in hoeverre speelt dit voor jou een rol bij je overweging om bij X te blijven?

CE: Uhm ja in hoeverre speelt het een rol het is sowieso een belangrijke rol speelt het voor mij. Het is niet alles bepalend, maar denk nooit dat een specifieke factor is samenhang van verschillende factoren. Daarbij bedoel ik dat als ik een droombaan vind dan is het economisch minder belangrijk en andersom is het economisch wel belangrijker. Ja is dat een reden om te blijven bij X of juist weg te gaan bij X. Ik denk dat uiteindelijk wel. Het is wel een relevante factor.

I: Bijvoorbeeld salaris vind je belangrijk dat je hierin kan doorgroeien?

CE: Ja

I: Wat is iets waar je naar kijkt voordat je hier kwam werken? Van deze dingen. Wat is het belangrijkste?

CE: Het belangrijkste als je naar alle economische factoren kijkt dan denk ik een vast contract.

I: En waarom?

CE: Uhm ja ik denk nu toch eerder salaris, maar ik denk later dat vast contract belangrijker is. Waarom.. nu zou ik eerder naar salaris kijken en niet naar een vast contract. Nu heb ik bijvoorbeeld geen kinderen en heb weinig risico qua vast contract of tijdelijk contract. Ik hecht meer waarde aan een goed salaris om goed door te kunnen groeien. Denk dat het later meer richting vast contract is en zekerheid omdat je dan ook meer verantwoordelijkheid hebt.

I: Welke trainingsmogelijkheden heb je gekregen en welke zou je graag in de toekomst willen zien?

CE: Bedoel je dan vaktechnisch of sociaal?

I: Kan allebei hard en soft skills.

CE: Die hebben we allebei wel gekregen binnen X. We hebben audit academies misschien ben je daar wel bekend mee. Die hebben we twee keer per jaar en dat is een paar dagen en moet je naar hoofdkantoor in Amstelveen. Daar krijg je trainingen en heb je minimaal 1 dag geweid is aan ontwikkelen van soft skills dan zijn er ook acteurs en aparte mensen die gespecialiseerd zijn in soft skills trainingen. Dus er zijn binnen X we krijgen alle twee de mogelijkheid ofja verplicht om daarin te ontwikkelen.

I: Heb je ook zelf de mogelijkheid van deze training zou ik willen volgen?

CE: Ja ja er is een portal van X betekent kbs en daarin staan allerlei cursussen. Merendeels zijn e-learning's want dat is natuurlijk makkelijkst te volgen. Die kun je als je in overleg doet met je DM'er. Die kun je aankopen of in ieder geval volgen via X als je daar een goede onderbouwing over hebt. Dat moet je bespreken met je DM'er.

I: Heb jij ook nu ook nog dingen waarvan je zegt dit zou ik in de toekomst willen zien?

CE: Trainingen zijn niet echt opleiding maar dan zou ik register controller willen doen.

I: Vind je de trainingsmogelijkheden ook belangrijk om bij X te blijven? Of überhaupt om daar te gaan werken?

CE: Ik vind het wel een belangrijk onderdeel van je werkomgeving, maar aan de andere kant denk ik dat heel veel grote bedrijven die zullen dit ook hebben. Dus wat dat betreft is dit niet voor mij bepalend om bij X te blijven. Dat is meer omdat ik weet dat het bij anderen moet je jezelf ook heel goed ontwikkelen.

I: En toen je bij X ging werken heb je hier toen wel over nagedacht?

CE: Nee. Daar moet ik heel eerlijk in zijn nee.

I: Hoe zou je de omgeving omschrijven waarin je werkt?

CE: Ja daar heb ik ook weer een makkelijk antwoord op. Het hangt af van de situatie en ook een beetje afhankelijk van hoe je het zelf maakt. Nou ben ik zelf in de positie dat ik steeds meer een leidinggevende rol heb in een team. Dan ben je ook in staat om de sfeer veel makkelijker te kunnen bepalen, maar ja hoe dat vind ik beetje lastig. Het verschilt per situatie.

I: Kan je een voorbeeld geven?

CE: Nou op zich als we op kantoor zitten daar zijn open ruimtes dat is op zich wel heeft soms nadelen omdat je niet heel goed kan concentreren. Qua sfeer die je daardoor krijgt is het letterlijk een open sfeer en dat vind ik wel fijn. Je kan ook makkelijk wat vragen stellen. Het is helemaal niet erg om vragen te stellen. Dus dat vind ik wel bevorderlijk aan de manier van werken die we hebben binnen X. We zijn ook allemaal vrij jong en dat vind ik ook wel erg fijn. We zitten allemaal in hetzelfde schuitje en de neuzen dezelfde kant op. De sfeer is over het algemeen wel gewoon goed.

I: Hou je ook van bijvoorbeeld een competitieve werksfeer?

CE: Nee nee. Uhm misschien dat andere mensen die je interviewt ook zullen zeggen, maar je volgt wel trainingen in Amstelveen en dat doe je met het hele jaarlaag van heel X Nederland. Dus niet alleen van Arnhem. Dan ontmoet je ook mensen van andere kantoren. Ik heb altijd de indruk en met mij weet ik dat anderen dat ook hebben dat bijvoorbeeld mensen op het hoofdkantoor in Amstelveen die mensen in de randstad zijn wel competitiever met elkaar. Zij zien collega's niet als collega's/vrienden maar meer als concurrenten. Die hebben voor mijn gevoel ook meer het bewijsdrang om te laten zien dat zij goed doen en beter zijn en promotie verdienen. Dat is iets wat ik persoonlijk heel slecht tegen kan.

I: Heb je het gevoel dat iedereen dat bij X Arnhem heeft?

CE: Ik denk dat de meeste daar ook wel zo in staan inderdaad. Het is een beetje de algehele tendens die de lokale kantoren dus niet in de randstad die ze ook hebben tegen de randstad. Vooral omdat je tegenpool bent van gedrag in de randstad ga je daar zelf automatisch ook meer zo gedragen als tegenpool. Dus juist niet competitief met elkaar. Minder belang aan hecht. Ik denk dat er meerdere mensen vinden.

I: Vind jij het ook belangrijk dat je waardering krijgt voor je werk?

CE: Ja dat vind ik wel belangrijk.

I: In welke manier ervaar je dat dan?

CE: Ik ervaar het soms te weinig vind ik. Hoe het werken is binnen een big 4 je krijgt namelijk op je werk altijd review notes en dat heeft natuurlijk definitie een negatieve lading. Het is namelijk een verbeterpunt voor je werk. Dat kan soms een beetje vervelend uit de hoek komen als je bijvoorbeeld twaalf uur op een dag hebt gewerkt en dat je review notes krijgt en dat de helft dan niet goed is. Dat is wel iets wat ik soms wel merk dat je niet echt altijd waardering krijgt in je werk. Maar hoe zich het dan wel zou moeten uiten vind ik dan lastig. Ik vind het ook weer niet fijn om ongemakkelijke situaties te krijgen waarin iemand zich gedwongen voelt om een complimentje te geven.

I: Heb je ook dat je druk van bovenaf ervaart of juist niet?

CE: Nee... nee dat vind ik niet.

I: Hoe zou je de relatie omschrijven tussen je collega's?

CE: Ja vind ik weer makkelijk antwoord. Dat verschilt per collega natuurlijk. Maar over het algemeen wat ik zeg zie ik mijn collega's niet als concurrenten maar zie ik ze als goeie collega's of als vrienden. Vaak ook zo met ze om ga. Wat dat betreft wil ik die relatie ook redelijk informeel behouden. We zijn

wel allemaal mensen, maar om een hele formele sfeer te creëren tussen collega's is denk ik niet echt iets wat fijn werkt.

I: Is dat ook buiten werktijd of alleen tijdens werktijd?

CE: Met een enkele collega heb ik ook buiten werk wel een vriendenrelatie ja.

I: Waar ligt de uitdaging voor jou in je werk? Dus als je kijkt naar wat je doet.

CE: Ja hetgeen wat ik het leukst vind en waar mijn energie van omhoog gaat is ja toch wel het vele werken in teamverband. Dus het sociale aspect als ook in staat zijn om heel snel te kunnen leren en heel veel te kunnen leren. Ook veel bedrijven te kunnen zien en bedrijven proberen te doorgronden. Het feit dat je eigenlijk stil stand is achteruit stand binnen X. Ze geven je ook de mogelijkheid om veel vooruitgang te kunnen boeken. Ja dat geeft me wel energie.

I: Heeft de reputatie van X ook een rol gespeeld toen je daar ging werken?

CE: Nee 0.0

I: Waarom heb je dan gekozen voor X?

CE: Nou heel eerlijk werkte een vriend van mij daar. Die heeft me eigenlijk binnengeloodst om scriptie te gaan schrijven bij X. Dat heb ik toen gedaan. Ik stond er helemaal blanco in. EY, deloitte of kpmg ging werken het maakte mij eigenlijk helemaal niks uit. Totdat ik door die vriend werd benaderd en toen heb ik daar mijn scriptie gelopen. Van het een kwam het ander.

I: Heb je dan ook een kleiner kantoor overwogen?

CE: Ja daar heb ik ook gewerkt. Ik heb mijn bachelor gehaald en toen heb ik een tussenjaar gedaan waarin ik minor rechten heb gevolgd daar kreeg je 40 studiepunten voor. Dus ik had wat tijd over. Tijdens mijn bachelor in vrije ruimte heb ik stage gelopen bij kleiner kantoor in Nijmegen. Die wilden mij graag voor dat tussenjaar voor twee of drie dagen in dienst nemen. Dus toen heb ik tijdens dat tussenjaar een minor recht gedaan en gewerkt. Dus ik heb ook ervaren hoe een kleiner kantoor is.

I: Waarom heb je dan toch gekozen voor groter kantoor?

CE: Ik denk grootste reden daarvoor was de ambitie. Ik denk dat je uiteindelijk binnen een big 4 in de eerste jaren als je goed doet tenminste sneller door kan groeien. Het staat ook beter op je cv.

I: De big 4 staat ook wel bekend om dat er hoge werkdruk is dan bij een kleiner kantoor. Hoe kijk jij hier tegen aan?

CE: Ik denk dat dat wel klopt. Dat is wel zo denk ik.

I: Dan heb ik nog twee vragen. Welke waardes vind jij het belangrijkste om te blijven bij X?

CE: Een gezonde werk prive balans in combinatie met een fatsoenlijk salaris in combinatie met leuke werksfeer en in combinatie met genoeg doorgroei mogelijkheden. Het is een beetje moeilijke vraag Leonie.

I: Vind je nu dat je een goede werk prive balans hebt?

CE: Uhh nee eigenlijk niet. Nee dat vind ik niet. Dat is voor mij dan wel een reden dat vind ik wel heel belangrijk laat ik het zo zeggen. Dat is juist iets waardoor ik niet bij X zou werken. Ik vind dat wel belangrijk, maar betekent niet per se dat X het allemaal biedt. Eigenlijk wel alles dan werk prive balans.

I: Hoe zou je het graag willen zien?

CE: Gezondere werk prive balans. Dat uit zich in realistische planningsrondes waarbij iemand niet twee weken de tijd krijgt om een bedrijf te controleren maar eerder drie of vier ik noem maar iets. Voor de overige punten die zijn wel relevant er is leuke werksfeer, genoeg ambitie en genoeg doorgroeimogelijkheden en financiële kant van het verhaal ook.

I: Dan de laatste vraag. Wat denk je dat X het belangrijkste vindt in haar werknemers?

CE: Ik denk dat zij even denken... ik denk toch wel de ambitie. Toch blijft een big 4 heeft wel een status. Dus je hebt ambitie om doorgroeimogelijkheden en beste kindje van de klas willen zijn. Wat je ook moet zijn als je een big 4 bent. Ik denk dat dat een beetje de speerpunten zijn waar X zich op zou moeten promoten. Los daarvan ook het feit dat we een hele jonge organisatie zijn. Daarmee ook wel zeggen dat de onderlinge werksfeer heel relaxt kan zijn en ook wel is.

C. Coding table

Dimension	Concept	Code
Economic value	Monetary	EM
	Non-monetary	ENM
Developmental value	Training opportunities	TO
	Mentoring culture	MC
	Room for creativity	RC
	Empowering environment	EE
	Good recognition work	GRW
Social value	Respectful environment	RE
	Relationship co-workers	RCW
	Competent co-workers	CCW
	Team spirit	TS
	Good managers	GM
	People's attitude first	PAF
	Diversity value	Good variety of working tasks
Challenging tasks		CT
Interesting tasks		IT
Reputation value	Good quality of service	GQS
	Well-known service	WS
	Innovative service	IS
	Good reputation among friends	GR
	Good brand to have on resume	GB
Agentic characteristics	Assertive	A

	Masterful	M
	Competitive	C
	Dominant	D
Communal characteristics	Friendly	F
	Concerned with others	CO
	Unselfish	U
	Emotionally expressed	EE

D. Coded interview

ATLAS.ti Report

MTH

Quotations grouped by Documents

Report created by Leonie Krabman on 10 jun. 2020

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46 Quotations:

☞ 9:1 Ik denk dat ik wel sociaal ben en dat ik me goed aan kan passen aan wat voor mensen er zijn in bepaa...

Codings:

- Concerned with others
- Friendly

☞ 9:2 beetje down to earth houding en open houding probeer het ijs te breken en de sfeer zo goed mogelijk...

Codings:

- Masterful

☞ 9:3 Als je het persoonlijk bekijkt dan probeer ik altijd wel het goede voorbeeld te geven en een goede s...

Codings:

- Masterful

☞ 9:4 Wat ik al zei dat doe ik met een lolletje of af en toe door een vriendelijke opmerking of een leuke...

Codings:

- Friendly

☞ 9:5 Dat leert je ook wel snel te groeien in professionaliteit en de manier hoe je communiceert met elkaa...

Codings:

- Masterful

☞ 9:6 , maar ik denk dat het sociaal gezien gewoon heel goed kan levelen en heel snel goed kan levelen met...

Codings:

- Concerned with others
- Friendly

☞ 9:7 Dat ik niet te down to earth ben maar wel moet gedragen aldus mijn titel.

Codings:

- Unselfish

☞ 9:8 Daarnaast denk ik om door te kunnen groeien dat je ook sociaal vaardig moet zijn.

Codings:

- Friendly

☞ 9:9 maar hoe hoger je komt hoe meer je in discussie moet gaan met je team en hoe meer je moet gaan manag...

Codings:

- Masterful

☞ 9:10 Om dat allemaal goed te kunnen managen moet je wel sociaal vaardig zijn.

Codings:

- Friendly

☞ 9:11 Het is niet alles bepalend, maar denk nooit dat een specifieke factor is is samenhang van verschille...

Codings:

- Monetary
- Non-monetary

☞ 9:12 Ja is dat een reden om te blijven bij kpmg of juist weg te gaan bij kpmg. Ik denk dat uiteindelijk w...

Codings:

- Monetary

☞ 9:13 Uhm ja ik denk nu toch eerder salaris, maar ik denk later dat vast contract belangrijker is.

Codings:

- Non-monetary

☞ 9:14 nu zou ik eerder naar slaaris kijken en niet naar een vast contract.

Codings:

- Monetary

☞ 9:15 Denk dat het later meer richting vast contract is en zekerheid omdat je dan ook meer verantwoordelij...

Codings:

- Non-monetary

☞ 9:16 We hebben audit academies misschien ben je daar wel bekend mee. Die hebben we twee keer per jaar en...

Codings:

- Training opportunities

☞ 9:17 Dus er zijn binnen kpmg we krijgen alle twee de mogelijkheid ofja verplicht om daarin te ontwikkelen...

Codings:

- Training opportunities

☞ 9:18 Die kun je aankopen of in ieder geval volgen via kpmg als je daar een goede onderbouwing over hebt.

Codings:

- Training opportunities

☞ 9:19 t echt opleiding maar dan zou ik register controller willen doen.

Codings:

- Training opportunities

☞ 9:20 Ik vind het wel een belangrijk onderdeel van je werkomgeving, maar aan de andere kant denk ik dat he...

Codings:

- Training opportunities

☞ 9:21 Dus wat dat betreft is dit niet voor mij bepalend om bij kpmg te blijven.

Codings:

- Training opportunities

☞ 9:22 Nou ben ik zelf in de positie dat ik steeds meer een leidinggevende rol heb in een team.

Codings:

- Masterful

☞ 9:23 Dan ben je ook in staat om de sfeer veel makkelijker te kunnen bepalen, maar ja hoe dat vind ik beet...

Codings:

- Respectful environment

☞ 9:24 Qua sfeer die je daardoor krijgt is het letterlijk een open sfeer en dat vind ik wel fijn.

Codings:

- Respectful environment

☞ 9:25 Nee nee. Uhm misschien dat andere mensen die je interviewt ook zullen zeggen,

Codings:

- Competitive
- Respectful environment

☞ 9:26 Dus juist niet competitief met elkaar. Minder belang aan hecht. Ik denk dat er meerdere mensen vinde...

Codings:

- Competitive
- Respectful environment

☞ 9:27 Ik ervaar het soms te weinig vind ik. Hoe het werken is binnen een big 4 je krijgt namelijk op je we...

Codings:

- Good recognition work

☞ 9:28 Dat verschilt per collega natuurlijk. Maar over het algemeen wat ik zeg zie ik mijn collega's niet a...

Codings:

- Relationship co-workers

☞ 9:29 Ja hetgeen wat ik het leukst vind en waar mijn energie van omhoog gaat is ja toch wel het vele werke...

Codings:

- Interesting tasks
- Team spirit

☞ 9:30 Ook veel bedrijven te kunnen zien en bedrijven proberen te doorgronden.

Codings:

- Good variety of working tasks

☞ 9:31 Ze geven je ook de mogelijkheid om veel vooruitgang te kunnen boeken. Ja dat geeft me wel energie.

Codings:

- Empowering environment

☞ 9:32 Nou heel eerlijk werkte een vriend van mij daar. Die heeft me eigenlijk binnengeloosd om scriptie te...

Codings:

- Good reputation among friends

☞ 9:33 Ik denk grootste reden daarvoor was de ambitie.

Codings:

- Good quality of service

☞ 9:34 Het staat ook beter op je cv.

Codings:

- Good brand to have on resume

☞ 9:35 fatsoenlijk salaris

Codings:

- Monetary

☞ 9:36 leuke werksfeer

Codings:

- Respectful environment

☞ 9:37 genoeg doorgroei mogelijkheden.

Codings:

- Empowering environment

☞ 9:38 werk prive balans

Codings:

- People's attitude first

☞ 9:39 Dat is juist iets waardoor ik niet bij kpmg zou werken.

Codings:

- People's attitude first

☞ 9:40 Gezondere werk prive balans. Dat uit zich in realistische planningsrondes waarbij iemand niet twee w...

Codings:

- People's attitude first

☞ 9:41 Toch blijft een big 4 heeft wel een status

Codings:

- Good reputation among friends

☞ 9:42 Dus je hebt ambitie om doorgroeimogelijkheden en beste kindje van de klas willen zijn.

Codings:

- Empowering environment

☞ 9:43 Daarmee ook wel zeggen dat de onderlinge werksfeer heel relaxt kan zijn en ook wel is.

Codings:

- Respectful environment

☞ 9:44 Dus het is wel heel lastig, dus ja het is maar net op wat op dat moment op mijn pad komt en wat mij...

Codings:

- Interesting tasks

☞ 9:45 maar het ligt ook aan teamopbouw en als er mensen boven mij zitten dan nemen zij eerder het voortouw...

Codings:

- Assertive

- Masterful

☞ 9:46 Je moet ervoor blijven zorgen dat je een natuurlijke autoritaire verhouding kunt opbouwen.

Dan natuu...

Codings:

- Dominant