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## **'Back Office' Taylorism: The Autonomy- Universalisation Paradox in Sri Lankan Accountancy**

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### **A B S T R A C T**

The "new international division of labour" has segregated activities as routinized and non-routinized based on geography. This paper intends to examine the extent of task routinization in accounting firms in Sri Lanka. To this end, the research investigated how the division of labour takes place in accounting firms, how such organizations facilitate learning and development, and the degree of job enrichment of junior accountants in those organizations. To obtain meaningful insights, 10 semi-structured interviews were conducted with junior accountants employed at both the big four and non-big four accounting firms in Sri Lanka chosen through purposive sampling. The researcher revealed that division of labour prevails in accounting firms in terms of planning and implementation irrespective of the scale of the said organizations. However, a distinction was identified in the professionalism of junior accountants in these professional firms depending on their scale: the big four employees experience more professionalism than their non-big four counterparts. In contrast, the big four have failed in providing growth opportunities, while local firms have succeeded in it. Furthermore, accounting firms in Sri Lanka referred to in this paper have not made genuine attempts to enrich the jobs of their junior accountants. The findings persuade professional associations to closely monitor the training partners under their purview. Further, an indication is given to subsequent employers of accounting trainees on the expected contribution from professional accountants.

**Keywords:** accountants, job enrichment, professionalism, routinization, universalisation

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## **1. Introduction**

During the recent decades, Globalising Professional Service Firms (GPSFs) emerged as leading international corporates (Suddaby et al., 2007, as cited in Boussebaa, 2015), expanding significantly than their service clients – Fortune 500 companies, and making a substantial contribution to administer capitalism across the globe (Boussebaa, 2015). In this regard, the “Big Four” accounting firms (which constitute GPSFs) played a prominent role in formulating global accounting standards (Botzem, 2014, as cited in Boussebaa, 2015). By the beginning of the 20<sup>th</sup> century, imperialists had imposed western accounting standards on developing economies, establishing a kingdom of overseas offices of the “Big Four”, which is recognised as an attempt of advanced (core) economies to expand to new markets and exploit low-cost labour in emerging (periphery) economies (Boussebaa, 2015). Subsequently in the 1960s, a “new international division of labour” emerged, where the developed nations relocated several elements of their services to emerging economies; they retained the knowledge-intensive, highly paid, and skilled labour demanding activities, shifting the labour intensive, less paid and low skill requiring jobs to emerging economies (Frobe et al., 1980 as cited in Boussebaa, 2015). This core-periphery world order allowed core offices to extract cheap resources in the periphery, thereby optimizing their local profits (Boussebaa, 2009). This exploitation was further extended by the uneven distribution of profits in global audit projects. The advanced nations attracted more profits, leaving the crumbs to the rest (Barrett et al., 2005, as cited in Boussebaa, 2015). Thus, the globalization of accounting firms is an effort towards the well-being of dominant capitalists, suppressing and exploiting the submissive nations. In the meantime, the Big Four made efforts to universalise their Anglo-American model of professional practice for the purpose of serving their multinational clients effectively (Boussebaa, 2015). British accounting firms established UK-based accounting systems around the globe, inhibiting the rise of local accounting professions (Annisette, 2000, 2010; Barke, 2005, 2006, as cited in Boussebaa, 2015).

### **1.1. Research problem**

In this context, only a few accounting firms formulate well-structured learning schedules for interns, while others recruit for temporary and emergency assignments of new clients (Zhang, 2002, as cited in Liu, 2012). Amidst this, junior accountants in training – individuals in their first three years of accounting experience (Grey, 1998, as cited in Ladva & Andrew, 2014) – undergo periodic work by working intensely in one period and slacking in the rest, which obliges them to overwork (Lupu, 2012, as cited in Lupu & Empson, 2015). Since the Institute of Financial Reporters has authorized several locally originated accounting firms for junior accountants to practice in Sri Lanka (Institute of Financial Reporters, 2019), the researchers questioned whether these local firms consist of non-routinized work as they were not offshored and to what extent work routinization can be observed in Sri Lankan Big Four offices, which remains unaddressed in current literature. This study examined work in accounting professional service firms to determine their degree of routinization, providing an important extension to the studies of the globalization of accounting firms. The researcher aimed to explore deeply “how task routinization takes place in accounting firms in Sri Lanka.”

## **2. Review of the relevant literature**

### **2.1. New international division of labour**

Old imperialism established an enduring order in the world, where nations in the west took a dominant ruling role for themselves imposing their control over the rest of the world (Wallerstein, 2011; Chase-Dunn, 1998; Amin, 1976, as cited in Boussebaa, 2015). In the 1960s and 1970s a new international division of labour started emerging, reproducing the core-

periphery world order by off-shoring the labour intensive, low wage paid, low-skills requiring activities to the weak nations (periphery), retaining capital/knowledge-intensive, highly paid, skilled labour requiring tasks in dominant nations (Frobel et al., 1980, as cited in Boussebaa, 2015). Global accounting firms emerged simultaneously with European colonialism (Boussebaa, 2015). The Big Four started their expansion by moving to Western Europe (Baskerville & Hay, 2010; Moizer et al., 2004, as cited in Boussebaa, 2015), followed by expanding to the Middle East (Gallhofer et al., 2011, as cited in Boussebaa, 2015), Eastern Europe and to the former communist states of Soviet Union (Mennicken, 2010; Cooper et al., 1998; Seal, Sucher & Zelenka, 1996, as cited in Boussebaa, 2015). The imperialists recently expanded to Asia, particularly China (Gillis, 2014, as cited in Boussebaa, 2015). The motive of the Big Four in expanding globally is to serve the needs of Western multinationals rather than being stateless enterprises in a borderless world (Boussebaa, 2015). Hence, the accounting giants developed their activities beyond their borders to extract the essence of the global south for the uninterrupted fulfillment of capitalists' needs. Nevertheless, some scholars argue that these periphery offices of multinational accounting businesses bloom and prosper with unique resources and decent working conditions. Employees of these firms are highly educated, and highly compensated while being entitled to alternative careers and the opportunity to progress up to partnership (Galanter & Palay, 1993; Mueller et al., 2011, as cited in Lupu & Empson, 2015). In addition, the off-shoring of the operations of Big Four to developing nations has some gains in terms of the acquisition of technical knowledge and skills by deficit parties (Cobham & McNair, 2012, as cited in Yapa et al., 2017). Despite the international division of labour, global accounting firms can offer internship opportunities of high quality as they have the necessary technical expertise, whereas the local firms are constrained from providing such an exposure due to the deficiencies in their capacity (Yapa et al., 2017). These scholarly works illustrate an inconsistency in the literature regarding the nature of work in different accounting firms.

## **2.2. Universalisation of accounting practice**

The Big Four played a major role in universalising their Anglo-American model of professionalism to enhance their provision of services to multinational clients (Boussebaa, 2015). The complexity of serving multinational clients motivated these global accounting giants to internationalise accounting with standardized practices (Annisette, 2000, as cited in Boussebaa, 2015). The Big Four have inhibited the locals of emerging economies from entering the accounting profession, thereby leaving few local professionals in the industry, and controlling the growth of local accounting firms, using their influence on local professional associations (Boussebaa, 2015). Even though the local governments attempted to resist this influence, the Big Four were able to overcome the resistance of these weak governments using their powerful position in the global economic system (Arnold, 2005; Caramanis, 2002, as cited in Boussebaa, 2015). This illustrates that the global accounting giants established their logic, challenging the liberty of powerless economies. The Anglo-American branches of the Big Four define the professional standards and practices (Hanlon, 1994, as cited in Boussebaa, 2015), which are then circulated throughout their networks via training and socialisation programmes (Greenwood et al., 2010, as cited in Boussebaa, 2015). These global accounting firms provide outstanding training environments to gain technical knowledge, soft skills, and experience, rewarding the professionals further with high social status (Botzem, 2014; Ramirez, 2010; Hanlon, 1994, as cited in Boussebaa, 2015). If a nation does not embrace these universal policies, it will lose its competitiveness (Caramanis, 2002, as cited in Yapa et al., 2017). Hence, the adoption of universal policies by overseas branches is a trick to defend their existing market share. This intervention into foreign settings is worsened by the manoeuvre of Big Four of invading the standard-making bodies of auditing

in emerging nations. Their partners and employees have the majority of voting rights in the council of the Institute of Financial Reporting of Sri Lanka, through which they take control of the decisions made by the institute (Yapa et al., 2017). The powers of council members are misused by some partners of Big Four, particularly to make decisions on the marketplace (Yapa et al., 2017). These multinational professional service providers are not accountable and committed to maintaining social justice, professional integrity, and objectivity, which are essential to obtain public confidence.

### **2.3. Trainees' perception of accounting firms**

Some accounting students practice voluntarily during semester breaks, whereas others practice completing the mandatory training requirement of their professional accounting course (Liu, 2012). The training partners are obliged to educate their interns on firm-specific norms and procedures like time and task management, travelling, and attire during their internship (Wolitzer & Hirshfield, 1967, as cited in Liu, 2012). This accounting firm culture, which reflects the professional environment within the organization, plays a significant, positive role in the satisfaction of interns (Liu, 2012). Conventionally, large professional accounting firms demanded to stretch working time over non-working time, travel frequently, and mobilize upwards with no excuses (Connor et al., 1997, as cited in Lightbody, 2008). Amidst these circumstances, junior accountants choose to get employed in different types of accounting firms considering their attributes. Chan and Ho (2000) argue that trainees desired the assistance to complete professional examinations, good industrial relations, good reputation of the firm, and an attractive compensation package offered by their training organization. Stolle (1977) suggests that accounting students accept offers from accounting firms with a relaxed office environment, friendly staff, the substantial opportunity for upward mobility, good training, finer reputation, professionalism, less out-of-town travel, and young executives. Bundy and Norris (1992, as cited in Abdullah & Zakaria, 2006) corroborate this list by noting that career advancement prospects and personalities of supervisors and co-workers are sought by trainees while extending the list to job security, challenging and interesting work, and fringe benefits. These preferences are mirrored in their perceptions and choice of the Big Four accounting firms. Individuals in the accounting arena consider these large firms to be outstanding training centers to gain knowledge, skills, and experience while being rewarded with a high social status (Botzem, 2014; Ramirez, 2010; Hanlon, 1994, as cited in Boussebaa, 2015). This is reflected by the percentage of listed entities served by the multinational accounting firms in Sri Lanka, which is 84 percent (Yapa et al., 2017). As a result, trainees are motivated to choose these big firms. Another reason for their attraction towards accounting giants is that other government organizations and private corporates hunt for candidates having experience gained from large accounting firms, for their top positions (Abdullah & Zakaria, 2006).

### **2.4. Work routinization in professional service businesses**

Work routinization is standardization and rationalization of organizational tasks where jobs are designed by managers, jobs are highly fragmented to facilitate the division of labour, work planning is detached from its implementation, skill requirement is minimum while jobs can be quickly learnt (Hage, 1995; Watson, 1995, as cited in Ilavarasan & Sharma, 2003). Thus, a routine job that results from the rigorous disaggregation of activities does not arouse employee commitment to fulfil the tasks. Professional service firms bear several aspects of work routinization irrespective of the type of service they render. A closer look at software developing professional businesses reveals that they create space for knowledge exchanging sessions inside their organizations that surface from the needs of the contracts they are

obliged to fulfil (Ilavarasan & Sharma, 2003). Most of the new entrants possess no subject-specific background at the point of entry to employment (Ilavarasan & Sharma, 2003). They are exposed to training programmes which constitute all aspects of programming needed to perform the job (Ilavarasan & Sharma, 2003). These knowledge and skill enhancement activities demonstrate the commitment of service firms towards the personal development of their workers. However, the efforts to wipe out standardized elements of work in these service firms will curtail the merits of routinization. Low level of standardization in job 'content' makes it more appealing, meaningful and arouses motivation leading to enhanced quality of work-life, whereas routinization in job 'context' will exert a positive influence on the quality of work-life making contradictory impacts based on the content and context of jobs (Baba & Jamal, 1991). Apart from that, skill variety, task significance, autonomy, task identity, and feedback are dimensions that signal the extent of the routinization of job content (Baba & Jamal, 1991). Job characteristic theory states that the presence of the above dimensions results in psychological states namely meaningfulness, responsibility, and knowledge of outcomes that ultimately derive positive personal and work results (Hackman & Oldham, 1975, as cited in Baba & Jamal, 1991). Further, task autonomy is an indispensable condition for creativity, and autonomy has a positive relationship with innovative behaviour (De Jong & Kemp, 2003; Zhou, 1998; Shalley, 1991, as cited in Ohly et al., 2006). On that account, the researchers diagnosed an ambiguity in the notion of routinization in accounting professional service, which was critically confronted in this study.

### **3. Methods**

Researchers used subjective ontology and epistemology in this study as the truth took multiple forms. Further, the process of induction was adopted as it was appropriate to get exposed to real-world situations. This research explored 'how' the notion of routinization hit accounting firms as junior accountants perceive, which necessitated a qualitative research approach as research questions scrutinize human behaviour. The elements for the sample were selected using purposive sampling based on the firm they are currently employed at, years of experience, and the firm from which they started their internships. Out of the population, a sample of six trainees from the big four offices in Sri Lanka and four from medium and small-scale accounting firms were selected for in-depth inquiry. Researchers utilized this non-probability sampling technique because only a set of individuals align with the requirements of the research. In this study, researchers had no access to the employee registers of accounting firms or the list of trainees in the Institute of Financial Reporters. Therefore, a set of trainees with sufficient insights for the study was chosen. Six participants out of ten were working as senior associates, while the other four were employed as junior associates. Four of the senior associates were in their third year of training in their respective organizations, while the other two senior associates were in their second year of experience. All junior associates were in their first year of training. With these participants, one-to-one semi-structured interviews were conducted, which lasted for an average of 30 minutes. For those interviews, an interview guide was prepared, specifying the question areas, sample questions, and probing questions to obtain relevant information. This interview guide consisted of questions on task significance, task autonomy, training opportunities, the role of professional associations in enriching jobs of accountants, and the segregation of work and space for innovation in accounting firms. Participants, who were recruited from the personal contacts of the researchers, were interviewed at cafeterias outside the formal organization boundaries considering the sensitivity of information expected. Researchers discussed with the participants in Sinhala as they tend to express themselves accurately in their mother

tongue. Finally, all interviews were recorded while noting down the non-verbal cues expressed by participants during interviews for further analysis.

In this study, thematic analysis was utilized to analyze the insights of the participants and generate meaning. Researchers re-read the interview transcripts identifying patterns in information, and after familiarizing themselves with the data set, extracts of the participants' views that are likely to form patterns were identified (Braun & Clarke, 2006). Then, the respective extracts were highlighted using 'post-it' notes and gathered under the code and the codes were categorized to likely themes along with the relevant extracts under each code. Researchers re-read the themes chosen to ensure that the data extracts under each theme were consistent and moved on to consider the validity of the themes, comparing them with the entire set of data (Braun & Clarke, 2006). As the fifth step of this process, researchers organized the data extracts of each theme and defined each theme, and decided the titles of each theme that should appear in the project report (Braun & Clarke, 2006); namely, the detachment of work components, the role of knowledge and training on personal development, the operation of the dimensions of the job content, the strike of professionalism in conquering standardization and the suppression of creativity and innovation. There was a choice either to derive themes out of only the explicit narrations or to explore the underlying meaning of the comments made by the participants. Out of these, researchers chose to interpret the unexpressed opinions of the interviewees in addition to reporting the stated ideas. Thematic analysis can be used to mirror the entire data set generated through interviewing (Braun & Clarke, 2006). However, in this study, researchers intended to produce a deep and detailed discussion on a set of selected themes as Braun & Clarke (2006) introduced as an alternative way of conducting thematic analysis.

## **4. Results and discussion**

### **4.1. Detachment of work components**

When the work is designed by superiors, when there is an intense division of labour, when work planning and implementation are detached and less-skilled labour is sufficient, work becomes routinized (Watson, 1995, as cited in Ilavarasan & Sharma, 2003). Participant 1 from a big four accounting firm supported this argument stating:

“[In my first audit], I was assigned to enter the [relevant] details to a schedule prepared by my senior. It means the dates of the receipts, amount, bank [to which money was remitted], customer, like that. Such a simple task was given”.

Most of the trainees have supported their immediate supervisor – known as “senior” – to complete the supervisor's work. For instance, Participant 2 from a big four entity has done her work in the first audit assignment without a clear understanding according to her. She has worked according to the audit plan prepared by her “senior”. Moreover, routinization is already examined in the software development industry, where work is routinized by the segregation of tasks between software specialists and programmers, and repetition of tasks can be experienced by splitting a whole into its component parts and handing over each part to an individual or a group where the party handling a particular component is isolated from others (Ilavarasan & Sharma, 2003). Participant 2, who has worked on several audit assignments of her global accounting firm, attested this by declaring that specific tasks are allocated to each member within an engagement team, who perform them on their own with no contribution from other team members.

Comparably, almost all the participants who are working and have worked in local accounting firms shared that there was a similar detachment from work in their companies. Participant 3, who has experienced her first year of training in a local, small-scale firm before joining a big four mentioned:

“In my first one [audit] I had to support others to do their workings [checking financial statement items]. Then only, I was given something like an audit. There I worked while being guided by one person”.

Hence, junior accountants perform several pieces of work designed by superiors where they are hardly empowered, irrespective of the scale of the organization. Therefore, even though the big four have the expertise to provide precious training to juniors as Yapa et al. (2017), remark, most of the firms in Sri Lanka are unconcerned about the quality of their training.

#### **4.2. Role of knowledge and training on personal development**

Knowledge-sharing sittings are available in the software developing businesses which emerge from the needs of contracts generally (Ilavarasan & Sharma, 2003). This need-driven training is duplicated in the accounting industry by the initial induction sessions. Many accounting partnerships conduct inductions regardless of their scale with varying durations. Big four organizations offer several induction programs to junior accountants. Of These, some are provided at the inception of the training period, while others are given as per the requirement. As participant 4, who has worked for one year in a big four firm before joining a local accounting firm put it:

“It [induction] went for like four or five days. In their very first session, it was about the company. Next, we were coached about audit procedures rather than accounting standards. Whatever the standard is, we were asked to apply certain procedures”.

Even though they insist on a formal induction, they have identified various shortfalls in them which raises a doubt about the validity of such programs. Some big four trainees have failed to understand the instructions given in induction as they had not engaged in an audit earlier. Thus, the attempt of big four firms to equip their employees with the necessary skills and knowledge is less relevant, due to the deficiencies in their schedules. As a result, interns of the big four have to perform routinized tasks until they learn the skills for a novel task, on-the-job.

On the other hand, in software trade basic, non-complex projects are controlled by junior workers which is an opportunity for the growth of juniors (Ilavarasan & Sharma, 2003, p. 5). An identical growth is seen among accounting trainees after the lapse of varying times in different firms. Participant 1, from a big four firm, stated:

“Usually, after the third audit, they [her accounting firm] assign an entire audit to an individual. Generally, there are clients with fewer operations. Such things [audits] are given”.

Despite this, it takes a considerable time to offer maturing opportunities for trainees at the big four, small and medium scale firms overtake them by awarding such responsibility at an early stage. Depending on the scale of the company, the growth opportunities awarded for trainees vary. Researchers have spotted a favourable atmosphere in small and medium-

scale accounting firms in terms of the growth opportunities offered, which ensures that junior accountants are not left to do routinized work for a long time. Participant 5 described her expansion of the scope of work during the second audit assignment:

“I had to do the next [second] audit alone. Compared to the previous audit in terms of technical aspects, standards [in accounting] were entirely different. For that [audit], I had a manager. As I had to do it [the audit] alone, I acquired that knowledge of standards from the manager”.

However, as these individuals join the accounting industry as fresh school leavers most of the time, they must undergo a uniform set of tasks until they mature. As the perceived maturity period of different accounting firms varies, these trainees are required to stick to the initial tasks assigned.

### **4.3. Operation of the dimensions of job content**

Baba and Jamal (1991) emphasize the fact that the non-routine nature of job content forms an appealing and meaningful job. Furthermore, they argue that task variety, task significance, autonomy, identity, and feedback signal the extent of the routinization of job content (Baba & Jamal, 1991). Hackman and Oldham 1975, as cited in Baba and Jamal, 1991 point out that skill variety, task identity, task significance, autonomy, and feedback generate positive personal and work outcomes. Participant 1’s view is in favour of the task variety of the big four firms:

“Not the same task. I did the receipts section in the previous one. In the next one I did the revenue section and payables. Also, cash and bank”.

This affirms that big four accounting firms are concerned about the development of individuals in their organizations. However, Participant 6 unintentionally revealed the effectiveness of rotating individuals between tasks. Her comments clarify that even though the trainees are offered different tasks, they are not sufficiently empowered to make their own decisions due to the lack of proper understanding. She declared:

“We usually know that revenue [item in financial statements] is the risky area. If we take cash, petty cash is risky as it is physically available. In my current audit, the manager reviews and says “this is not vouched [check expenses] sufficiently. ... We normally cover fifty percent [of the total transactions]”.

This depicts that ‘even though she generally knows many things, she fails to explain why they are like that’. This calls for the interference of superiors, which deteriorates the autonomy of making decisions. Also, the task variety is dependent on the nature of the audit client. Participant 2, from a renowned big four partnership, mentioned that she lost the opportunity to gain experience in certain areas due to the unavailability of such transactions in her audit clients. This clearly manifests that the big four firms have no specific policy of job enrichment for junior accountants. Instead, individual managers decide the growth of individuals at their preference. Thus, it is revealed that the expansion of job content of a junior accountant starts at the point of getting the first promotion in their training period. Afterwards, they engage in a meaningful and appealing job at the discretion of their superiors. The superiors of the junior accountants play a vital role in the purposefulness of their job.

#### **4.4. Strike of professionalism in conquering standardization**

Authority immerses in rules and systems with the establishment of standards without empowering the professionals, which is a threat encountered by professionals that press them to resist standardization. (Brunsson & Jacobson, 2000, as cited in Bringselius, 2012). Consequently, knowledge sharing and professional associations are needed to secure professionalism (Douglas, 1971, as cited in Bringselius, 2012). Participant 2 from a big four accounting firm declared:

“Mostly, accounting standards are applied when undertaking an audit. It means, at critical instances, we decide what to do after considering the standard”.

Her comments reveal that professional associations contribute to intensifying the professionalism of junior accountants. Still, the role of professional associations is debatable in the remarks of Participant 7, who is training in a big four training organization, in her first year. She distinguishes the self-learning sessions (e-learning) in her firm from the knowledge she acquires in her professional course:

“We never read the entire standard for the exam no. Only we memorize the exam points no. ... There [e-learning session] each standard in its entirety, is illustrated in an attractive manner, sometimes as graphs”.

This clarifies that the knowledge gained from the professional associations is less significant compared to the learnings in an accounting firm. Instead of the professional associations securing the professionalism of an individual an accounting firm, the accounting firms act as the saviours of the professional association due to the shortcomings of the evaluation tools used by these associations.

Although the big four trainees are required to be well-bred in terms of professionalism, the non-big four trainees are not demanded of such professionalism. Most of the participants who have trained in both types of firms disclosed that their small-scale firms do not bother about complying with audit procedures specified by the professional association, leaving them with less to learn from their organizations, which makes them less capable to exercise their resistance towards standardization. The limited attention given to candidates' technical knowledge in non-big four firms was revealed by Participant 5, who is currently employed in a middle-scale accounting firm.

“At first, they obtained a self-introduction as in a normal interview. Then my auditing knowledge was tested, a little. That means like journal [accounting] entries”.

The testing of simple accounting knowledge in middle-scale firms contrasts with the examination of individual's problem-solving capabilities in the big four, emphasizing the lack of professionalism in non-big four training organizations. Even though they show an interest in professionalism, that is belittled in the presence of big fours' commitment.

#### **4.5. Suppression of creativity and innovation**

In software work, how to reach the end is not set out as Aneesh, (2001) as cited in Ilavarasan & Sharma, 2003) suggests. Workers can exercise creativity and imagination in the way they implement tasks (Ilavarasan & Sharma, 2003). However, this innovativeness is suppressed in accounting trainees as they are accustomed to numerous procedures regardless of the size of their partnership. Participant 5 added:

“As a habit, in our allocation [division in a firm], senior states at the initiation of an audit to use these [accounting] standards for the workings [tasks] given. When we are a little matured, we are not directed. It means that rather than the standard we prefer, we are guided that this is the most applicable standard”.

Thus, in non-big four firms, trainees are expected to adhere to the means by which the company has always reached its ends. Consequently, the junior accountants are not entertained when they deviate from the stated procedure which limits their imagination. Likewise, in the big four accounting entities, a similar limitation can be seen. Participant 6 stated how the interns fancy this suppression to be linked with their lack of enthusiasm to welcome novelty:

“Last year working [audit] files are very significant. When going to an audit, last year's files are separately stored. Initial audits [first time done by their firm] are very difficult. We don't prefer initial audits much. Have to do everything from the beginning. If we take last year's files, in expenses, there is everything”.

Big four trainees identified the structured documents as a time-saving tool that frees a trainee from detailed discussions with audit clients to clarify certain transactions. However, they admitted that the absence of such pre-prepared documents uplifts the creativity of trainees. Accordingly, the big four firms constrain the liberty of junior accountants by providing structures to align with. Task autonomy is an indispensable condition for creativity, and autonomy has a positive relationship with innovativeness (De Jong & Kemp, 2003; Zhou, 1998; Shalley, 1991, as cited in Ohly et al., 2006). This is manifested in small-scale accounting firms that rely on the statements of previous periods to a lesser extent. Participant 8, who has worked in a big four firm before switching to a small partnership declared:

“We necessarily have the last year's file [including documents]. We follow up on the workings in those files. In that company [big four firm], I have done using the previous year paper. In this company, I do as I prefer”.

This denotes that space for creativity is given for the mature junior accountants who are perceived to be capable of exercising that opportunity. The capitalization of that opportunity is at the hands of the trainee, which defies the routinization of work at an individual level.

## **5. Conclusion**

In the big four accounting firms work is designed by superiors, which is later imposed on the junior accountants. A division of labour in terms of audit planning and implementation is experienced by junior accountants. Similarly, the non-big four accounting employers also detach implementation of audit activities from audit planning, which makes the work of these young accountants, routine. Further, the training activities of audit giants have remote benefits on the non-routinization of work as their induction programs lack timeliness and relevance. In contrast, local accounting firms are ahead of the accounting employers who do not offer growth opportunities for their interns. However, the big four demand more professionalism than local accounting firms, which allows their employees to resist standardization of work. Still, professional associations do not contribute to this professional exposure. Professional associations act as mere examination units which require the accounting employers to cultivate professionalism in junior accountants. In addition, global

audit employers have no policy for the job enrichment of junior accountants. In medium and large-scale accounting firms, trainees are expected to adhere to the means of reaching the ends, where the established static procedures suppress their creativity. Accordingly, all accounting firms in Sri Lanka make no genuine attempt to enrich the jobs of junior accountants, instead, they let the employees try out their luck in enriching their own jobs. Work in accounting firms in Sri Lanka carries a significant monotonous component, irrespective of their scale, with an average consideration of the learning and development of junior accountants. The findings persuade professional associations to review their agreements with the training partners as the supremacy of the profession is challenged by the short-sightedness of such employers. In addition, an indication is provided to the employers on the contribution that can be expected from the trained accountants. Many difficulties were encountered by the researchers where interviews had to be conducted during the stock-counting season of the accounting firms, which made the participants busy, apart from the ordinary limitations of time, cost, and scope of the study. Scholarly work in accounting has investigated various aspects in this arena disregarding some important concerns. For instance, scholars have not concentrated on how the senior accountants maintain their professional standards by updating their technical knowledge regularly, how the centralization of accounting firms in Colombo and suburbs affect the students out of those areas, and how the corporate audit clients respond to the formal information requests of junior accountants. Hence, these areas can be scrutinized in future research to reflect the realities in the accounting sphere.

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