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Unraveling the Big Four Enigma: Exploring Identity-Forming Communication and Retention Intentions Among Generation Z in the Big Four

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Abstract

In the competitive landscape of the modern business world, human capital stands as the cornerstone of organizational success. Retaining talented employees, particularly within Generation Z due to their high demands and aspirations, poses a great challenge for organizations. This study investigates the impact of employer branding strategies on the employment intentions for retention of Generation Z employees within the "Big Four" (Deloitte, KPMG, PwC, EY) firms in Sweden. By integrating theories of employer branding and social identity theory (SIT), the study aims to understand how Generation Z employees perceive their employer's communication efforts surrounding organizational identity and how it affects their retention intentions.

Adopting an interpretivist paradigm with a phenomenological approach, we collected our empirical material through in-depth interviews. Analyzing the results through employer branding and SIT, the findings highlight the significance of identity-forming communication in influencing retention intention among Generation Z employees. More importantly, the results indicated that the Big Four organizations lack monolithic organizational identities, and that their employer brands are not perceived as being fully authentic, with high workloads and hierarchies being explained as the key factors. The primary identification within these organizations lay within the own work group, creating uncertainty and uneven dynamics when the groups change due to the high turnover rates. It is argued that the main reason for this is that the business models of these organizations do not aim for long-term retention, but instead rely on reputation and image. This study contributes to further understandings on how employer branding and SIT can be combined to increase employee retention.

Key words: **employee retention, employer branding, organizational identity, social identity theory, Generation Z, Big Four**
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1. Introduction

1.1 Background

In the competitive landscape of the modern business world, human capital stands as the cornerstone of an organization's success, making the employees one of the most valuable organizational assets (Caputo et al., 2023). This competitive environment demands organizations to have a strong, well-functioning employer branding strategy to attract and retain talented employees (Tanwar & Pradesh, 2016). Recruiting and onboarding new employees is a highly costful process, estimating a total cost of approximately 400,000 SEK per new employee (Finance Recruitment, 2021). Thus, it is undoubtedly favorable for organizations to retain their staff to avoid the cost of recruiting replacements. Moreover, Generation Z is proven to withhold different characteristics in comparison to their precursors (Naranyan et.al., 2018). This makes them a new challenge for organizations to attract and retain, thus forcing them to adapt to their demands to avoid turnover amongst the cohort.

Retaining employees is not only beneficial from a financial standpoint, but also when it comes to organizational identity, culture, and workplace performance. By retaining experienced, competent, and talented employees, the organization positions itself as a “great place to work” and an “employer of choice”, increasing its attractiveness, image, and reputation in the eyes of prospective employees (Lenaghan & Eisner, 2006; Berthon et.al., 2005). Hence, employer branding acts as a cornerstone in creating organizational identity, encompassing the values, policies and behavior used to attract employees who can identify with these parts, thus increasing their loyalty towards the organization (Backhaus & Tikoo, 2004). Loyal and well-identified employees are seen as being more productive and engaged, creating an organizational identity and culture characterized by trust, openness, and support. They also become brand ambassadors, who are more likely to spread positive word-of-mouth about their employer, acting as a key factor of attracting prospective employees (Tanwar & Pradesh, 2016). Furthermore, strongly identified employees have been shown to be more committed to their organization, due to the organizational goals also becoming their personal goals. These employees therefore work harder, are more engaged, and are more willing to stay within the organization since their professional identity becomes their main identity (Simbula et.al., 2023). Thus, it is crucial for organizations to create a strong and easily adaptable organizational identity fostering the development of loyal employees, as the word-of-mouth is a powerful marketing tool at a very low cost in comparison to other employer branding activities (Tanwar & Pradesh, 2016; Simbula et.al., 2023).

Employee retention is a natural consequence of an authentic employer brand and an employer value proposition (henceforth EVP) that is well communicated to both current and prospective employees. An organization's EVP is a package of the benefits offered to employees within the organization, and should focus on areas such as e.g. salary, work-life balance, organizational culture, and values. Thus, the EVP gives prospective employees insight into the organization, allowing them to decide whether they can identify with it and want to seek employment there (Samoliuk et. al., 2022). Retention is also often used as a metric to measure the return of investment (ROI) of the employer brand (Tanwar & Pradesh, 2016). To accomplish retention and maintain attractiveness, the EVP that is communicated must be coherent with the reality within the organization. The employer brand must also be seen as an ongoing process, where the EVP is continuously developed and updated together with the existing employees to ensure that it is coherent with the reality within the organization (Ambler & Barrow, 1996; Backhaus & Tikoo, 2004; Tanwar & Pradesh, 2016).

1.2 Problem background

The challenge of retaining talented and well-appreciated employees is predicted to become harder for organizations as new generations enter the workforce. Generation Z are seen as "serial job-hoppers", meaning that relatively quick turnover and decreased loyalty towards their employer is embedded in their DNA, making their retention an even bigger problem to solve (Naranyan et.al., 2018). Most research defines the cohort of Generation Z between 1995-2012 (e.g. Jayatissa, 2023; Maloni et. al., 2019), which will be the base of this thesis. In comparison to their precursors, previous research by e.g. Chillakuri and Mahanandia (2018) mean that Generation Z are individualistic, focusing more on e.g. career opportunities and compensation and benefits, resulting in them wishing to advance in their careers quickly. Their individualistic behavior further stipulates a lack of priority concerning organizational identification, making loyalty and retention a low priority for Generation Z employees (Chillakuri & Mahanandia, 2018). This, in combination with that they are not afraid to challenge the status quo, makes them generally attracted to large, highly reputational organizations that offer good career development opportunities and who look good on the CV (Jackson et. al, 2022; Islamiaty et.al, 2022; Graczyk-Kucharska & Erickson, 2020). These insights from previous research mean that organizations should adjust their EVPs and focus more on the individualistic values to attract and retain Generation Z employees (Bejtkovský & Copca, 2020; Itam et. al., 2020).

The standpoint of Generation Z's preferences was confirmed when we took part of Universum's employer branding report of 2023, showcasing that members of Generation Z are mostly attracted to large, international organizations with good reputations (Universum, 2023). We found it interesting that all organizations that are part of the "Big Four" (Deloitte, PwC, KPMG, and EY) were ranked within the top seven in the report, resulting in us gaining interest as to why these organizations are that attractive amongst the generation. The Big Four are the world's largest audit and consulting firms, collaboratively holding 89 percent of all audit assignments in the public entities in Sweden (Revisorsinspektionen, 2022). The employer brands of the Big Four firms are very similar to each other, focusing on their contribution to society and the well-being of their employees (Deloitte, 2024; KPMG, 2024; EY, 2024; PwC, 2024). All firms have close contact with the larger universities and student associations in Sweden and are present at the larger university career fairs. Their career sites are also similar, all having separate pages for student and graduate opportunities, focusing on the values and aspects that are proven to be the most attractive amongst the cohort, such as e.g. development opportunities. Therefore, this study will be based on an aggregation of the organizations, where the result will be based on the "Big Four" in general, rather than on the different organizations individually.

When reading the sustainability reports of the Big Four organizations, it was confirmed that they indeed are attractive amongst Generation Z, as the cohort constituted a clear majority of their new hires (PwC, 2022; KPMG, 2023; EY, 2020). Interestingly, the generation also made up a majority of their yearly turnover, revealing a challenge of retention of Generation Z employees amongst these organizations (PwC, 2022; KPMG, 2023; EY, 2020). The enigma we aim to solve is therefore how the Big Fours can be so successful in one part of their employer branding, attraction, but failing in the last step, retention.

Current research on retention amongst Generation Z mainly focuses on generating variables that affect organizational attractiveness and motivational factors of the generation in relation to retention, such as e.g. having supportive managers, a competitive salary and good work-life balance (Chillakuri 2020; Borg et.al., 2023). Therefore, we argue that it is interesting and valuable to focus our research on gaining deeper knowledge of the identity-forming processes and influences related to Generation Z choosing to stay in employment, which can only be done through a qualitative study. Our background in human resources has given us great knowledge of the employee lifecycle, spreading from attraction to separation. The employee lifecycle is inevitable, meaning that all employees will resign at some point, but all processes within the lifecycle are unique, influence each other and are controllable if we identify the most critical stages. Feeling connected to the organization and being able to identify with it is seen as one of the most important factors affecting the intention to stay in employment (Cattermole, 2019). We argue that the uniqueness of every employee demands an in-depth study investigating how identity-forming processes affect retention, instead of only identifying and presenting the separate factors that might do so. By researching the identity-forming processes within Generation Z in the Big Four organizations, we seek to generate new knowledge as to how to communicate in ways that foster identity-creation, allowing to retain these employees.

Furthermore, the studies that have previously been conducted with the aim of explaining the processes of retention amongst Generation Z have had a manager/leader perspective. We assume that a majority of the Generation Z workforce have not yet climbed their career ladders and secured leader positions, which calls for a study on the experiences of entry-level employees. Thereby, a gap in research has been found, and we argue that it is of great value to study retention from an entry-level employee perspective, to gain insight to their experiences with the identity-forming activities in the employer brand that affects their retention intention. To do so, this thesis will have its theoretical standpoint in employer branding and Social Identity Theory (henceforth SIT).

1.3 Aim and research questions

The aim of this study is dual. The first part of the aim is to understand how Generation Z employees in the Big Four organizations experienced and understood the identity-forming communication efforts presented by the organizations through their employer brands prior to their employment. In this case, the identity-forming communication efforts include all communication aiming to develop an organizational identity and shape employees to fit into those guidelines. The second part of the aim is to analyze how the identity-forming communication efforts have developed since the employees were hired, and how their experience with the identity-forming communication have affected their retention intention. This aims to provide a comprehensive understanding of the Big Four organizations' employer branding work, focusing on identity-formation and how that relates to retention intention amongst Generation Z. With regards to the aim, this thesis seeks to answer the following questions:

- How do Generation Z employees in the Big Four organizations experience the identity-forming communication efforts of their employer's brand prior to and after being employed?

- How do the evolving identity-forming communication efforts within the Big Four organizations influence Generation Z employees' retention intentions?

1.4 Contribution and relevance

By combining the theories of employer branding and SIT, this study contributes to the field of research on strategic communication's role in identity-formation and retention within organizations. Understanding the role of communication in shaping organizational identity is crucial in today's competitive labor market, where organizations not only compete in attracting the best talent but also in maintaining an attractive and cohesive organizational culture fostering retention (Backhaus & Tikoo, 2004; Kayshap & Chaudhary, 2019; Riketta, 2005). This area is still relatively unexplored and therefore highly relevant for us to study. Since Generation Z has been proven to differ from previous generations in the workforce (Naranyan et.al., 2018), this research also contributes to the field of understanding and adapting communication efforts to fulfill the needs and demands of different target groups.

The analysis will shed light on the dynamics of identity-formation within organizations, increasing the importance of coherency and dedication in employer branding communication. This contributes to research on how to effectively craft and maintain a strong employer brand, allowing for employees to identify with the organization during the entirety of their employee lifecycle (Backhaus & Tikoo, 2004; Ashforth & Mael, 1989).

On a practical level, the insights of the study will help organizations to adjust their employer branding strategies to create strong organizational identities and thus retain their Generation Z employees. Since employer branding and identity creation is a strategic process, we argue for the importance and relevance of qualitative knowledge on the views and experiences of the intended target group to be able to communicate successfully.

1.5 Delimitations

This study comes with some intentional delimitations. On a theoretical level, the study is limited to the views proposed by Ambler and Barrow (1996), Backhaus and Tikoo (2004) and Berthon et.al (2005), as these studies are seen as the foundation of most of the employer branding research. Ambler and Barrow's (1996) employer branding theory applies a marketing perspective to the employment situation with the aim of increasing attractiveness and retention. Backhaus and Tikoo (2004) elaborate on Ambler and Barrow's (1996) ideas by adapting a branding view to the organizational context, where they state that all organizational brands should have an offering that is unique and differs from its competitors. In Berthon et.al.'s (2005) research, the unique offering, the EVP, is further discussed in terms of what it should include to increase attractiveness amongst prospective employees.

A critical standpoint to employer branding, presented by Hatch and Schultz (2008) in the form of corporate branding will be presented, but not further used and analyzed since traditional employer branding resonates with our standpoints and previous knowledge to a greater extent. Hatch and Schultz (2008) depart from an organizational culture perspective, where the focus is to increase brand awareness and the brand image in the eyes of the consumers. They also mean that employer branding is a vague concept, since what is presented to prospective employees does not need to be anchored greatly in the organizational culture to still fulfill the goal of attracting top talents (Hatch & Schultz, 2008). Thus, the aim of our study resonates more with the standpoints of employer branding, even though the two perspectives are quite similar. We have also chosen to limit the identity theory to only including SIT, since it previously has been used in combination with employer branding (e.g. by Backhaus & Tikoo, 2004). Using another theory on identity (e.g. symbolic interactionism) could be beneficial for further research on the subject, but to allow for a deeper analysis we chose to only use SIT.

We have chosen to interview only Generation Z employees within the Swedish Big Four. Hence, only experiences and interpretations of identity formation communication in Swedish contexts will be examined. Since employees from Generation Z have only been able to be on the labor market for a few years, all employees will be relatively newly employed, compared to what other generations could be. The research will therefore be limited to a specific time frame where the interpretations could have been created, which is beneficial as it will reflect current conditions within the company and hopefully enable identification of new trends in employer brand communication and retention among Generation Z employees.

1.6 Disposition

To be able to answer the research questions and aim of the study, this thesis is organized as follows. Firstly, the literature review presents the stance of previous research on employee identification and retention in general and the organizational consequences of not managing to retain staff. Secondly, the literature review touches on previous research on identification and retention specifically among Generation Z in the different workplaces, with a focus on their characteristics as employees. Following the literature review, the theory chapter provides an in-depth presentation of the thesis' theoretical standpoints regarding employer branding and SIT. The fourth chapter describes and discusses the epistemological standpoint, the design of the research, as well as a critical discussion of the methodology. The fourth and fifth chapter presents the findings and results of the study based on the empirical data collected. Lastly, suggestions for further research on the topic are presented.

2. Literature review

In this chapter, we will present an overview of the past research on identity and retention amongst Generation Z, aiming to present the status quo of research. The chapter will begin by presenting research on identity's effect on retention in general, to then narrow down and focus on identity and retention amongst Generation Z. The purpose of the chapter is to present which standpoints we bring with us into our research, and that we aim to develop and investigate further.

2.1 Identity and employee retention

Previous studies have proven the general correlation between identity and employee retention, where one's ability to identify with the organization highly impacts their intention to remain employed (Bharadwaj & Yameen, 2021; Edwards et al., 2024). Numerous previous studies have also highlighted the negative consequences of failing to retain staff, pointing to the negative consequences for the organization economically, culturally and for the overall productivity within the company (Mathew et al., 2024; Diya, 2023; Kwon et al., 2020). These studies have not taken different identity theories into account during their studies, which we argue would be beneficial and thus strengthens the value of our study.

Mathew et al. (2024) studied the cost of failing to retain employees and confirmed the major constraint for an organization to recruit new ones, where the cost depends on the role they need to fill. A role that requires a certain type of education or experience is therefore more expensive to find a replacement for, such as a CEO, in comparison to a lower ranked staff member. A higher-ranked employee also compromises the stability of the organization for a longer time after their departure, where it can take up to two years for an organization to recover after a CEO has been replaced (Mathew et al., 2024). Hence, the loss of an employee in a leader position might lead to cultural consequences as the staff are unwilling to change and therefore results in managers losing control over their employees (Mathew et al., 2024). Measures which are expected to reduce turnover and increase the ability of organizations to retain senior staff are mainly good communication between managerial roles and a healthy and beneficial work environment (Mathew et al., 2024). Mathew et. al's (2024) study is interesting and valuable to us from a general staff retention perspective, recognizing the importance of good internal communication and the costly process of finding new talent. Although the study focuses on senior roles and lacks our identity perspective in their work, it is possible to take Mathew et. al.'s findings and build on them in this study.

Organizational culture and one's general job satisfaction has been proven to highly influence employee retention (Diya, 2023). Most favorable to increase retention is to create a strong internal culture where work-life balance is strictly promoted, as well as the ability to advance hierarchically and develop one's professional role. By increasing job satisfaction, engaged employees who act as ambassadors for the brand are created, which increases the productivity of the organization as well as employee retention (Diya, 2023). Moreover, the management of the organization highly affects the level of work satisfaction, where the staff is dependent on guidance and confirmation from their superiors to feel motivated and important for the company. Hence, turnover in management roles does have a higher impact on organizational productivity and overall job satisfaction than lower ranked employees. However, retention of all employees is vital for organizational success and development, since the organizational culture is mainly built on the staff living and exercising it (Diya, 2023). Diya (2023) undoubtedly highlights the importance of retaining employees and presents some valuable approaches to do so. However, we miss the qualitative, in-depth, perspective and the creation of identity within the organization while discussing aspects of turnover and retention. Therefore, we can draw on the results of Diya's (2023) study when conducting our own research, which is beneficial for creating an initial understanding of the phenomenon we want to study.

Tanwar and Pradesh (2016) agree with Diya´s reasoning of the importance of brand ambassadors and their impact for the overall employer brand. Additionally, they mean that brand ambassadors have a positive impact on the word-of-mouth regarding the organization (Tanwar & Pradesh, 2016). Word-of-mouth is the shared experiences and perception of a brand that spreads amongst people in society and creates a shared interpretation of it. A brand ambassador therefore favorably impacts the word-of-mouth by contributing to a positive opinion and point of view of the common public. To create a favorable word-of-mouth, Tanwar and Pradesh (2016) mean that the potential employee ambassadors must be provided with enough information regarding the organization to be able to communicate and share information with others (Tanwar & Pradesh, 2016). Furthermore, they found that employee ambassadors enjoyed the organizational culture and were overall satisfied with their workplace. One can therefore draw the conclusion that employee ambassadors are a favorable consequence to successful employer branding, which increases retention of staff by contributing to the popularity and attractiveness of the brand (Tanwar & Pradesh, 2016). Brand ambassadors and word-of-mouth are thus two favorable employer brand consequences to have in mind during this study. With the rise of social media and its grip on Generation Z, it is especially interesting to study word-of-mouth in relation to the Big Four due to their high levels of attractiveness amongst the cohort.

An employee may choose to leave an organization even though they enjoy their work and are committed to their job. Reasons for this may be e.g. that they experience too much stress in the workplace or because the workplace is undergoing changes without offering sufficient support, leading to a feeling of insecurity amongst the staff (Kwon et al., 2020). Possible reasons why employees choose to stay at a workplace are, however, according to the study by Kwon et. al (2020), a drive and desire to advance in their role, the relationship with their colleagues or their salary. In addition, some people are driven by the personal fulfillment that their tasks or their role gives them, e.g. working with children and feeling that they are part of their first stages of development in life (Kwon et al., 2020). It can likewise be a fear of change and uncertainty of a new role at a different organization that makes an employee stay, regardless of how they feel about the role and their workplace (Kwon et al., 2020). A harmful level of staff turnover not only affects the organization as a workplace or the employees' work groups, but also the company's stakeholders. Using the case of preschooler teaching staff, Kwon et al (2020) found that negative effects of low retention have triple down effects where organizational stakeholders and their relation to the organization are negatively affected. Hence, the organizational brand is highly influenced and affected by the stakeholder experiences of the organization, where favorable professional relationships and contacts are fundamental for organizational productivity. In addition, a harmful level of staff turnover risks negatively affecting the general working climate by increasing the stress level for the employees who remain while changes in previous routines and roles are introduced. However, Kwon et al. (2020) points to the importance of understanding that not all organizational staff or customers are affected to the same degree by staff turnover. Instead, it depends on how they are as individuals and how sensitive they are to change (Kwon et al., 2020). Kwon et al. (2020) undoubtedly proves the inevitable asset that the employees are to a company and its brand, and thus why it is of importance to have a successful retention strategy. This once again proves the value of our study. Kwon et al.'s (2020) findings will for that reason be one of the building blocks of this study's foundation, where the Generation Z and identification perspective will be added to the foundation to conduct new expanded perspectives and findings.

The consequences of employee retention have thus been studied previously, within different organizational sectors and with different organizational consequences in focus. Bharadwaj and Yameen (2021) highlight the correlation between identification and employer branding (and thus retention) in their research, which is of interest to learn more about due to the aim of this study. The study by Bharadwaj and Yameen (2021) particularly shows that an organization that focuses on its contribution to the wider world in addition to its financial success is more likely to retain its staff. By showing their commitment to the outside world, organizations create an image that they value their surroundings and their employees and do not take their skills and labor for granted. This increases attractiveness in the eyes of both prospective and current employees. When the personal identity aligns with the organizational one, the intention to remain in employment majorly increases (Bharadwaj &Yameen, 2021). This makes it highly favorable for organizations to put effort into their employees' identification processes to gain all potential benefits of employee retention. The study used the concept of in-groups and out-groups in SIT to explain the feeling of belongingness to an organization. Departing from this, they proved that an organization with whom an employee could identify increased the ingroup cohesiveness and thus, the employee's willingness to retain. In contrast to our study, the study by Bharadwaj and Yameen (2021) also relies heavily on the concept of "Corporate Social Responsibility" (CSR) to create identity among employees in the workplace. The authors therefore argue that CSR is an approach to create a sense of belonging, which we will take on board during our study, but without mentioning the theory behind it (Bharadwaj &Yameen, 2021).

Furthermore, we are addressing a different target group in a different organizational setting, which we hope will bring new perspectives to the phenomenon of employee retention.

Employees' intention to remain in an organization during organizational changes have been studied from a social identification perspective by Edwards et al. (2024). The study investigated if an employee's previous ability to identify with an organization impacted their intention to remain in employment after an organizational change, in this case, a merger of organizations (Edwards et al., 2024). The authors found that the intention to stay decreases after the change but is highly impacted by the initial level of identification one has had to the organization. Thus, if an employee identifies with the organizational brand before an organizational change, they are more likely to stay loyal throughout it (Edwards et al., 2024). The study also revealed a difference between employees who created their organizational identity by identifying with their work group or job role. Employees who placed the highest value on their professional role when creating their organizational identity were more likely to leave their employment after the organizational change. This in contrast to the employees who instead based their organizational identity on their work group, who had greater loyalty to the employer brand. Therefore, to successfully retain staff during organizational changes, it is important to create an understanding of the employees' differences in the identification process. Regardless, the goal should be to achieve a high level of organizational identification to create loyal employees who stay employed during a long period of time (Edwards et al., 2024). Firstly, the study's result provides us with a conformation of the impact that identification processes have on staff retention. Secondly, it also provides us with an understanding of employee differences and why it is of interest to put effort into the organizational identification processes among staff. This result will therefore be built on further along in this study, where it also niches the focus to Generation Z and their identification processes.

A previous study by May et al. (2015) links together the importance of employee moral identifications with the moral work of the organizations in their surrounding society, while looking at aspects that increase retention. This was proven especially important for those employees who put great value in morality generally. Using SIT from a moral-identity-creation perspective, the study found that organizations are more likely to retain their staff if the moral values they hold align with the active moral work the organization does for the society. Thus, the organizational goal is for employees' identities to be so strongly associated with the organization's that they are not interested in leaving; however, this requires a continued willingness from the organization to put effort into the moral work communicated externally (May et al., 2015). May et al.'s (2015) study confirms the strong link between identity and retention that will be used in this thesis.

2.2 Identity and retention among Generation Z

Previous research has revealed different conclusions about Generation Z and the reasons why this generation chooses to remain employed within an organization. It is possible to conclude that there is a general perception that Generation Z is driven by either financial security or soft values when evaluating their employer and whether they should stay in the organization (Borg et al., 2023; Chillakuri, 2020: Chillakuri & Mahanandia, 2018; Bencsik et al., 2016). Hence, some studies argue that investing in mentoring programs and personal development for the employee, along with promoting work-life balance, provides the tools Generation Z needs to be convinced to stay with an organization. Employee satisfaction is therefore dependent on managers and their commitment and willingness to convince the employees that they do meaningful work (Borg et al., 2023; Chillakuri, 2020). Previous research has also shown that Generation Z chooses to leave organizations that do not have an EVP that matches their lived experience of the organization. An EVP that reflects the reality of the organization can therefore contribute to retention of Generation Z employees (Chillakuri, 2020).

On the contrary, some studies claim that the generation is attracted and driven by salary, which means that soft values are given lower priority in comparison. This comes from their desire of being independent, where the generation often have worked alongside their studies, in order of managing their personal expenses. This in turn means that an employee from Generation Z would choose to stay with their employer because of the salary that they receive (Chillakuri & Mahanandia, 2018; Bencsik et al., 2016). However, studies emphasizing the importance of feeling independent amongst Generation Z additionally highlight the importance for the generation to learn new tasks and routines in the workplace autonomously, for them to be satisfied with their employer (Chillakuri & Mahanandia, 2018). Hence, the employee satisfaction increases when tasks can be done efficiently within the organization, since the generation has no desire to work inefficiently (Chillakuri & Mahanandia, 2018: Chillakuri, 2020). An employee can therefore be driven to retain to try to become more independent professionally and develop in their professional roles, and thus not prioritizing soft values but without being driven by economic factors to retain (Chillakuri, 2020).

There is a probability that the individuals within Generation Z differ in perceptions regarding reasons for organizational retention, which makes it impossible to generalize all perceptions amongst the generation. Firstly, Kwon et al. (2020) emphasizes individual differences and therefore various behaviors and perceptions among the organizational staff, regardless of generational belongingness. Secondly, Bencsik et al.'s (2016) arguments regarding Generation Z's expectations and characteristics differ from previously discussed findings of Borg et al. (2023) and Chillakuri (2020). Generation Z is by Bencsik et al. (2016) described as ignorant and self-absorbed with the inability to communicate and interact with colleagues and customers in a non-digital way. This despite them being creative and having a strong drive to succeed in their career. Therefore, they are perceived as not working hard enough in their roles in the workplace, not only by managers but also by coworkers from other generations (Bencsik et al., 2016). It is therefore evident that researchers universally underscore the evolving expectations placed on employers. This in turn influence reasons why employees choose to stay and thus necessitates strategic adaptations to enhance staff retention efforts. Bencsik et al. (2016) supports the notion of evolving expectations but contends that the new generation holds unrealistic expectations of present-day employers. Therefore, they mean that the generation should adapt to the employer rather than vice versa.

The idea of Generation Z withholding unrealistic expectations of today's employers correlates with the critical stand of Callaghan and Collins (2024), whose study focuses on the authenticity of the Big Four's employer brands. The study opposes previous researchers' critical stance on Generation Z having unrealistic expectations of work by instead putting pressure on the employers for allowing these unrealistic expectations. Instead, they argue for the importance of employers being transparent in their employer offerings, allowing for the employees to gain a sense of whether their career aspirations and values can be fulfilled by the employing organization. The findings of the study show that the respondents agreed upon being promised excellent career opportunities and work-life balance prior to employment, but that it did not align with the lived reality once they got employed by a Big Four organization, resulting in disappointment and resignation (Callaghan & Collins, 2024).

Previous studies conducted on retention of Generation Z staff within the Big Four organizations have also highlighted the importance of the opportunity for career and personal development, as well as a positive workplace culture. Interestingly, flexibility and the organization's employer brand were ranked as the least important components for staff retention by the interviewees of the study. Nonetheless, the results showed that soft values and reputation weigh more heavily than the employee's salary when evaluating the Big Four organizations (Jackson et al., 2022). The previous findings of characteristics of Generation Z in the workplace and their reasons to retain, will provide us with a base for the interview guide and this thesis. However, the previous studies have not included the identity creation process in their studies, and they have not been conducted in the same geographic environment as this study is. Hence, the previous findings regarding Generation Z and retention will provide us with tools of understanding while conducting this study, but also allows us to expand on their results of the phenomenon.

Previous research has also revealed different conclusions about Generation Z and their process of identification within their place of work. The aims of these studies have been to understand intentions to retain among the generation, departing from different standpoints. For example, Generation Z's intentions to stay within an organization have previously been investigated using Social Exchange Theory and SIT as starting points by Gaan and Shin (2023). The sampling came from the software industry in India and the study focused its interest on resonant leadership and remote work. The results of the study demonstrated both direct and indirect effects of the leadership on employees' intention to quit. In addition, the authors argue that they were able to demonstrate that employees' self-esteem and level of identification with their organization affected the leadership experience among Generation Z employees positively (Gaan & Shin, 2023). Due to this study's interest in identity and Generation Z's intentions to stay within a company, it is of highest relevance to take note of its results before conducting our study despite it not focusing entirely on retention intentions.

Another study has looked at Generation Z's reluctance to stay in jobs with challenging tasks, in this case, hotel homes for COVID-19 patients (Goh & Baum, 2021). The study found that one's colleagues was one of the most important reasons for choosing to stay employed, despite the challenges the role provided them both physically and psychologically. Moreover, the employees found it meaningful to be part of the hotel services, due to the sense of contributing to the society and thus being able to confirm their professional identity with their values regarding what is right and wrong (Goh & Baum, 2021). This study's result provides us with a deep understanding for Generation Z and their most valued aspects while being employed. However, this study and the previous one by Gaan and Shin (2023) proves the research gap within this field. These studies discuss identity, Generation Z, and retention to some extent but with slightly different focuses and therefore not fully giving their full focus to all these aspects. Hence, we aim to combine the identity perspective with the retention and Generation Z perspectives in this study and contribute to research within the field of strategic communication by doing so.

2.3 Synthesis

Previous research on identity and retention emphasizes the importance of organizational identification in increasing one's intention to stay in a workplace (Bharadwaj & Yameen, 2021; Edwards et al., 2024). Studies also highlight the negative consequences of failing to retain staff, pointing to its negative impact on organizational economy and culture as well as its negative effect on productivity (Mathew et al., 2024). Furthermore, it was made clear that an organization's management and culture is a major part of retaining staff (Diya, 2023; Tanwar & Pradesh, 2016).

Previous research argues that Generation Z as a group has different motivations for staying employed at an organization, where some studies emphasize the importance of personal development and mentoring programs while others prioritize salary as the primary factor (Borg et al., 2023; Chillakuri & Mahanandia, 2018). For Generation Z, identifying with one's organization and opportunities for career growth and personal development are vital for retention (Chillakuri & Mahanandia, 2018). Conversely, some studies argue that Generation Z is primarily driven by financial factors, such as salary (Bencsik et al., 2016).

Previous research also highlighted the importance of having a favorable and strong organizational culture and the company's contribution to society in creating loyal employees with a strong sense of belonging (May et al., 2015). This in turn contributes to the employee identity (Gaan & Shin, 2023; Goh & Baum, 2021). At the same time, employers' ability to live up to Generation Z's expectations of transparency affect their ability to retain their staff (Callaghan & Collins, 2024). Nonetheless, it is important to note that individual differences within Generation Z play a role in their perceptions of reasons for job retention, where one does not represent all individuals in the group (Kwon et al., 2020).

In summary, previous research shows that effective employee retention requires organizations to prioritize communication by having clear role descriptions and what one can expect of the organization, both culturally and individually through development opportunities. Moreover, organizations should prioritize the creation of a positive work environment that promotes both economic and soft values. To retain Generation Z, adaptation to their unique expectations and values, as well as having a clear and authentic communication of the organization's offerings and culture, are necessary. This goes in line with previous general retention studies. Previous studies highlight the importance of understanding what factors influence retention among Generation Z, where it could be seen as especially interesting to study the Big Four organizations, considering their high turnover rates. The results from previous studies on employee retention in general and retention of Generation Z provides us with a valuable base for our thesis. We aim to develop a deeper understanding of how employees' perceptions, particularly related to identity, evolve over time and impact their retention intentions within the Big Four.

3. Theoretical framework

To encounter challenges within employee identification processes and retention amongst Generation Z, the theoretical framework of this study has its starting point in employer branding. This choice was made since retention, as previously mentioned, is a natural consequence and the last step of an employer branding strategy. Since we argue that identity-forming processes are crucial when crafting effective employer brands, we seek to complete the employer branding theory by adding a SIT perspective to it. The SIT perspective can thus potentially be used to adjust the employer branding strategies to increase organizational identification and ultimately employee retention.

3.1 Employer branding

The authors Ambler and Barrow first published the term employer branding in 1996 and defined it as the beneficial outcomes an employee receives by being employed by a specific organization, both socially and economically. Employer branding stems from traditional marketing research and the relationship between customer and the brand and applies those traditions to the relationship between employee and employer (Ambler & Barrow, 1996). By marketing the employer brand and brand experience to both internal and external "customers", organizations position themselves as a great place to work which in turn creates competitive advantage (Berthon et al., 2005; Samoliuk et al., 2022). The employer brand consists of an organization's "brand promise" (i.e. the benefits employees get from working there) presented through an EVP which makes up the first step in creating a successful employer brand (Backhaus & Tikoo, 2004; Samoliuk et al., 2022). This can be compared to the traditional brand promise in marketing, focusing on the value of the product and the brand (Dabirian et al., 2019). However, the EVP must be truthful and authentic, as employees' turnover intentions increase if their expectations prior to employment aren't met upon being employed (Kayshap & Verma, 2018).

Berthon et al. (2005) divides the EVP into five dimensions that each generates value for prospective and current employees and decreases turnover intentions. The first two dimensions, interest value and social value, consist of the psychological benefits. Interest value refers to the extent to which the organization challenges and makes use of their employees' skills, increasing their motivation and feeling of contribution. Social value refers more to the work environment, which should be healthy and provide good collegial relationships and foster teamwork. This creates an attractive organizational culture, which has been proven to be one of the main factors decreasing turnover intentions (Berthon et al., 2005). The third dimension, development value, links to the functional benefits presented in the EVP, and consists of the possibilities for career- and personal development within the organization. Good career development opportunities are linked with decreased turnover intentions, as the employees can fulfill their career goals within the organization instead of having to seek employment elsewhere (Berthon et al., 2005). Fourthly, application value refers to opportunities to share knowledge with peers, and to practice internal mobility to test knowledge in other positions instead of leaving the organization to do so (Berthon et al., 2005). The last dimension, economic value, concerns attractive salaries, job security and opportunities for promotion, which increases commitment and decreases turnover intentions (Berthon et al., 2005).

After crafting the EVP according to Berthon et al.'s (2005) recommendations, the organization should begin by marketing their EVP externally, where the efforts should be directed to forums that can reach the desired employees (Backhaus & Tikoo, 2004). In traditional marketing research, this is equivalent to marketing the product to potential customers and other external stakeholders (Dabirian et al., 2019). Secondly, the EVP should be marketed internally within the organization. The goal is to encourage already hired employees to "live the brand" and to create brand ambassadors by doing so. This contributes to the overall organizational culture and identity and thus increases retention as employees become closer connected to the organization, making it harder for them to make the decision to leave (Backhaus & Tikoo, 2004). Close connections between employees and the organization also lead to positive word-of-mouth between employees and organizational outsiders (Parment et al., 2017). Word-of-mouth is considered to be one of the most effective ways of finding out how the outside world really portrays an organization, and thus measures the success of the employer brand. Due to new technology and the rise of social media, it is easier than ever to get a hold of experiences and perceptions from current and former employees all around the world. This allows prospective employees to paint themselves a picture of the employer and what it is like to work within the organization, without taking part of their official external communication efforts or being hired. Hence, an organization needs to create ambassadors of its employees who choose to speak well of the brand outside their workplace (Parment et al., 2017). Organizational ambassadors can be both current and former employees, which means that the organization needs to maintain a good relationship with their employees throughout the entire employment cycle. Word-of-mouth is therefore a part of the external employer brand and invaluable to the overall brand (Parment et al., 2017).

The goal of employer branding is to create a positive corporate reputation amongst current and prospective employees (Junça Silva & Dias, 2023). Research shows that employees are more prone to apply for employment at organizations with good corporate reputations, making reputation one of the key factors in attracting and retaining talented employees (Junça Silva & Dias, 2023). The employer brand should also be easily identifiable, unique, and directly associated with the organization, allowing it to stand out from its competitors and create positive associations in the eyes of the different stakeholders (Ambler & Barrow, 1996). The identification phenomenon of employer branding was also highlighted and discussed by Backhaus and Tikoo (2004), where they stated that to create a strong employer brand, one needs to enable an identification process among potential and current employees. Identification and employer branding is thus correlated and of great importance to create an understanding for while evaluating staff's retention intentions (Backhaus & Tikoo, 2004). Backhaus and Tikoo (2004) explain that organizational identity and culture are two elements that affect employee loyalty within an organization, and thus retention. Loyal employees are therefore integrated in the organizational culture and identifies with it, which makes the decision to harder to make due to it being part of their personal identity therefore demanding a change in one's self-perception if leaving (Backhaus & Tikoo, 2004). Organizational identification and its effects on an organization's employer branding in general and staff retention in particular is confirmed by Ashforth and Mael (1989). The authors state that organizational identification creates satisfied and productive employees and connects it with SIT to create a broader understanding of employee behavior within organizations. SIT is therefore strongly related to employer branding and can be used to create a greater understanding of an organization's ability to retain staff (Ashforth & Mael, 1989). Therefore, this theory will be discussed in more depth in chapter 3.2, while this chapter only briefly points out the connection between the two theories and demonstrates its relevance to this study.

This study focuses on employer branding, but also takes the corporate branding perspective proposed by Hatch and Schultz (2008) into account. This perspective is similar to the employer brand theory but differs in the point of focus and starting points. Employer branding departs from a marketing perspective, applying traditional marketing research and practices to the employment context to increase employer attractiveness. The core of employer branding, the EVP, is fully controllable and easy for the organization to affect (Ambler & Barrow, 1996). Corporate branding instead departs from research on organizational culture, where the branding activities must be deeply rooted in the culture of the organization to reach its goal of creating a great brand image. Being rooted in organizational culture, corporate branding has a more relational, dynamic ontology since organizational culture is not as controllable as the EVP. Instead, it is constantly evolving and must develop naturally. Hatch and Schultz's (2008) theory surround an alignment model, which states that the better the coherence between vision- culture and image of the brand, the stronger the corporate brand will be. This means that there needs to be coherence between the management's strategic vision, the organizational culture amongst the employees, and the views that the external stakeholders have of the brand (image). Any misalignments between these three parts will lead to a lacking corporate brand (Hatch & Schultz, 2008). Therefore, corporate branding criticizes the narrowness of employer branding, since the communication activities do not need to match the core of the organization to still fulfil its goal (Hatch & Schultz, 2008). This study could use corporate branding to nuance the view of employer branding and highlight other approaches that could have been used in a similar study. However, due to the aim of this study, we argue that employer branding and SIT are suitable theories to use in the research. This is because corporate branding is a broad model for managing all stakeholders, while employer branding has a narrower focus, examining the relationship between employer and employee which is more relevant in our case.

In summary, employer branding is a strategic effort aimed at gaining a good reputation as an employer. It involves creating positive associations with the organization to attract, develop, and retain employees. Key components are the development of an employee value proposition (EVP), which should be both internally and externally marked, and creating a strong organizational identity. An additional key component is the identification processes among one's staff, which enable an organization to create loyal employees who retain over time. The employer branding theory also emphasizes the importance of aligning HR strategies with business goals, to create a beneficial word-of-mouth and to contribute to employee satisfaction, retention, and overall organizational success.

3.2 Social identity theory

SIT as a framework was first discussed by Tajfel and Turner (1979). The theory claims that by their group-membership, individuals gain a sense of belonging, purpose, self-worth and who they are (their identity). The formation of different social groups happens in three stages. The first step is social categorization, where individuals classify themselves into different social groups based on attributes such as age, education, job-position etc. The second step is social identification, where individuals adopt the identity of the group, they are part of, by internalizing the values, beliefs and other attributes characterizing that specific group. Lastly, the third step is social comparison, where individuals compare their social group to other groups, with the aim of heightening their self-esteem (Tajfel & Turner, 1979).

The specific characteristics needed to be included in a group is collectively decided by the members of that group and must be unique for that group (Tajfel & Turner, 1979). Ashforth and Mael (1989) mean that social identity can be divided into two parts, personal and organizational identity. This means that individuals can possess various identities simultaneously. Since this thesis aims to investigate identity-creation in the context of organizations, it is the organizational identity that henceforth will be in focus.

3.2.1 Social identity theory in an organizational context

An individual's social identity in the work context may either be developed from the organization, or from their work group, lunch group, department et cetera, resulting in that an individual's organizational identity is dynamic and changeable depending on the context (Ashforth & Mael, 1989). The identification process begins during the recruitment process, where the prospective employee slowly begins to identify with the organization to see whether they aspire to be a full-worthy member of the group (Stack & Malsch, 2022). These identity-shaping activities are not limited to only happen when the individual has sent in their job application, but also happen through recruitment events, internships et cetera. The aim of these activities is for the employing organization to form connections with prospective employees by emphasizing the skills needed to be a member of the group. For the prospective employees, the activities aim to begin their socialization into the organizational culture by learning and adapting the formal and informal norms (Stack & Malsch, 2022).

Organizational identity has previously often been discussed in relation to organizational commitment. Ashforth & Mael (1989) present a study by Mowday, Steers and Porter (1979) on organizational commitment, aiming to form a base for measuring organizational commitment. In this study, organizational commitment was characterized by the individual's belief and acceptance of the organizational goals and values, willingness to contribute to the organization's success, and willingness to maintain their organizational membership (Mowday, Steers & Porter, 1979). Ashforth and Mael (1989) are critical to the characteristics presented, as they argue that it does not align with the core of SIT. Firstly, they state that goals and values can be shared across different organizations, which goes against the SIT premise that identity must be unique to foster a sense of belonging and differentiation from other groups. Secondly, they argue that an employee's level of commitment to their organization does not have to reflect a deep alignment with the organizational values. An employee can be committed to an organization due to other factors, such as e.g. personal growth opportunities and career prospects, without having to identify with the organization. The lack of identification in this case may result in an employee choosing to leave the organization if another employer offers better opportunities. On the contrary, if the employee were fully committed to their organization through internalizing the values, it would be harder to leave as it would result in a loss of coherence with their social identity group (Ashforth & Mael, 1989).

It is top management's responsibility to create and maintain a strong organizational identity, aiming to guide the employees when forming their identities. This can be done by e.g. developing a strong mission statement, claiming to take responsibility for societal matters and sponsoring charity events. By engaging in these activities, the organization will attract their ideal personas who will internalize and live by the organizational identity (Ashforth & Mael, 1996). Organizations with strong and genuine identities will then maintain their strong identity by recruiting employees whose personal identities align with the organizational one to allow for a smooth transition. In the recruitment process, it is therefore of great importance that the organization communicates a truthful image of the identity and persona that is sought after (Ashforth & Mael, 1996).

Furthermore, Ashforth and Mael (1996) divides organizations into being either holographic or ideographic when it comes to how strong the organizational identity is. In holographic organizations, the organizational identity is strong, and all subunits and teams are closely tied to the organization. Here, the employee's primary identification is with the organization, and they are not very dependent on their teams or work groups for identification. In ideographic organizations however, the organizational identity is weaker, often due to the organization being very large and having multiple different departments and divisions which makes it hard to formulate an overarching identity. As a result of this, the employees are more likely to seek after smaller groups with which they can identify, e.g. their closest work group or department. This in turn affects the organizational culture by forming in-groups and outgroups (Ashforth & Mael, 1996). In-group and out-group memberships and how it affects the organization will be developed further in the following section.

3.2.2 "In-group" and "out-group" membership and bias

Central in SIT is "in-group membership" and "out-group membership". The in-group membership gives the group members meaning by binding them together through a sense of belonging and allowing them to share the group's experiences, goals, and values. Because of this, individuals internalize the attributes of the group, forming their own identities based on their in-group memberships (Stets & Burke, 2000). When an individual places their identity within a group, the individual may also improve their self-image by heightening the status of the group (Tajfel, 1982). The shared identities that in-group memberships create also develop strong emotional connections between the individual and the group, resulting in an altruistic mindset where the success of the group matters more than individual success (Ashforth & Mael, 1989; Thoits & Virshup, 1997).

Research shows that individuals are more likely to identify with their work team than the organization, since most people spend most of their organizational life in those teams (Riketta & Van Dick, 2005). The strong identification to the own work group may then lead to an "in-group bias", where the individual favors their own work group over others or even the organization (Zhu, 2016). The other work groups and the organization will then form the "out-group", which may result in increased competitiveness amongst workgroups as well as decreased priority to reach the overall organizational goals in favor of bringing revenue and recognition to the in-group, ultimately creating an "us versus them" culture. To avoid this, Ashforth and Mael (1989) and Zhu (2016) mean that the organization must foster a knowledge-sharing culture, characterized by openness, trust, team feeling, and a strong collective organizational identity and brand with values and attributes that are easy for the employees to internalize and identify with.

3.2.3 Social identity theory and retention

Backhaus and Tikoo (2004) mean that a strong and positive employer brand will result in employees who identify stronger with the organization. This will in turn persuade the employees to retain their membership in the organization, thus reducing turnover (Kayshap & Chaudhary, 2019; Riketta, 2005). To increase retention through organizational socialization, it is important that the socialization processes start directly when an individual gets hired. New hires are vulnerable when it comes to confidence in their roles and what groups they belong to, which means that their groups must be quick and dedicated to onboard and welcome their new members. Successful onboarding will thereby strengthen the organizational identity amongst employees, thus increasing the employee's retention intention (Ashforth & Mael, 1989).

The concepts of SIT adds an additional perspective and understanding of the employer branding theory. Due to individuals continuously seeking ways to strengthen their self-image and create strong social bonds, the same applies when considering different employers within the business market. In the attraction and recruitment-phases of employer branding, the EVP communicates important aspects of the organizational identity and what benefits an organizational member gets from joining. By presenting the organizational identity in the early stages of recruitment, prospective employees get insights on what to expect and how well the organizational identity aligns with their personal one. This allows for a smoother transition into becoming a full-worthy member, thus strengthening their self-image. For the organization, the incorporation of organizational identity in the EVP allows for successful recruitments, leading to lower recruitment costs and higher levels of retention. In the development-phase of employer branding, highly committed and well identified employees are likely more willing to invest in their jobs and seek continuous development which is beneficial for the organization to stay competitive (Backhaus & Tikoo, 2004). Lastly, as previously mentioned, employees that identify strong with their employer organization are less willing to leave the organization since it would result in a loss of coherence with their social identity group, thus increasing retention (Ashforth & Mael, 1989).

4. Methodology and research design

Due to the purpose of this research, to describe and analyze Generation Z employees' experiences of their Big Four employer's identity-forming communication, this study had been conducted with a qualitative methodology. Since we want to find common grounds in their experiences, interpretivism and phenomenology has been used as the ontological and epistemological standpoint, to understand the essence of the phenomena of identity and retention. In this following chapter, we will begin by describing the ontological and epistemological approaches, to then present our research design, the case organization, our sampling and interview process, our standpoints on validity, reliability, and ethical considerations, and lastly discuss and reflect over our choices.

4.1 Research paradigm and methodological approach

Ontology describes how we argue reality to be constructed, and the interpretivist paradigm is the base of this thesis. In interpretivism, reality is argued to be socially constructed, and there can exist multiple realities simultaneously since we interpret situations differently (Merriam & Tisdell, 2016). Furthermore, reality only exists in the human consciousness, and is dependent on how we order, classify, and interpret the world and then how we decide to act regarding these interpretations (Prasad, 2017). Moreover, the interpretive tradition emphasizes the role that social settings have in the construction of reality. Even though we are individually engaged in the sensemaking processes, we tend to acknowledge and resort to the commonly shared interpretations of a phenomena, creating a common understanding and shared interpretation of reality called intersubjectivity (Prasad, 2017).

How we view reality also affects how we view the construction of knowledge, and in this thesis the epistemological standpoint lies in the interpretivist branch of phenomenology (Merriam & Tisdell, 2017). Phenomenology is said to undergird all forms of interpretive research and focuses on understanding the essence and structure of a specific phenomenon. This means that phenomenological research assumes that there exists an essence in the shared experiences that are investigated (Merriam & Tisdell, 2017). In the case of this study, the phenomenon being studied is Generation Z employees' retention intention in the Big Four organizations. We are interested in the lived experiences and interpretations of Generation Z employees in the Big Four organizations, focusing on their shared experiences of the effect that employer branding communication and identity-forming activities has had on the phenomena of retention. Therefore, the result will be analyzed from a phenomenological standpoint, aiming to understand the essence of this specific phenomena which we assume exists.

In phenomenological research, identifying similarities and common grounds amongst the interviewees are of utmost importance, and lies the foundation for drawing conclusions and identifying patterns. However, since the research tradition aims to understand how individuals describe and understand the world that they exist in, the results are always dependent on how the individual describes it and how the researchers interpret it (Merriam & Tisdell, 2016). The aim of phenomenology is thus to bracket the specific contingencies of a given perspective and to find the common structure of the experiences (Brinkmann & Kvale, 2015). Hence, results are generalizable beyond the individual perspective. Still, it is acknowledged that experience and knowledge is situated, so the aim should be to understand the common structure of experiences within a group of people who share some fundamental aspects of their "situatedness". Hence, this study is analytically generalizable within other case studies (Brinkmann & Kvale, 2015).

Prior to conducting a phenomenological study, it is important that the researchers explore their own experiences and assumptions to identify and become aware of potential biases and prejudices. This process is in phenomenological research called epoche, and when the assumptions and prejudices are identified they are bracketed and set aside to revisit the problem from a neutral standpoint and not angle the research (Merriam & Tisdell, 2016). The assumptions and prejudices that we were able to identify, and bracket were for example that reputation and image of the Big Four organizations would be the main reasons for Generation Z employees to retain with their employer.

4.2 Research design

This qualitative research has been conducted as a case study, being an in-depth analysis of a particular bounded system (Merriam & Tisdell, 2016). In our study, the defined bounded system is the Big Four organizations (Deloitte, PwC, EY, and KPMG). Within the defined system, it is important to distinguish the members of the system/case from the ones that are outside of it (Yin, 2018). In our case study, the members are bound to the employees belonging to Generation Z. Setting this boundary helps us navigate through our research, allowing us to focus only on the participants that can help us fulfil the aim of our research (Yin, 2018). Qualitative case studies are recommended when the aim of the research is to develop deep and detailed descriptions and understandings of employees' experiences of specific phenomena, which aligns well with our aim (Heide & Simonsson, 2014). Case studies also give us as researchers a close connection to the real-life situations and experiences within the case, providing us with unique knowledge (Flyvbjerg, 2006).

Further, this research has been conducted as a single-case study, since the study is limited to only investigating the phenomena within the Big Four organizations. Since we chose to view the Big Four organizations as one big group, and not compare them to each other, they constitute our single case.

Due to the aim of the research, it was easy to choose the case organizations. It would not be possible for us to conduct our research in organizations that are not part of the Big Four. We chose to limit the case study to only including the Big Four offices in Stockholm, since they are the Swedish headquarters and therefore also the biggest offices which also should result in more views and experiences to gain access to.

Further, the single-case study has an embedded design, since we investigate multiple units that are embedded in the single case (Yin, 2018). These subunits consist of the different individuals, as well as the different aspects that we investigate (retention intention, pre-employment communication efforts, post-employment communication efforts and identity). In our single-case study, we used within-case analysis to study the specific experiences, views, and patterns within the case to develop a deep understanding of the phenomena (Yin, 2018). The single-case study was based on semi structured in-depth interviews, which we will explain further in the following sections.

4.3 Sampling

To answer the research questions, the interview participants were chosen through purposeful sampling (Merriam & Tisdell, 2016). This type of sampling departs from the research problem and aim of the study, and the participants that are chosen are done because they are argued to have great insight in the research problem. By using purposeful sampling, we create information-rich cases that help us answer our research questions (Merriam & Tisdell, 2016). Upon choosing our interviewees, we first determined the criteria that they had to fulfill to be viewed as valuable participants. Since the aim of the study is related to Generation Z employees in the Big Four organizations, these were the first two criteria that had to be fulfilled by the participants. These criteria were the most important since no other generational cohort or employee of another organization could give us insights to the specific problem and area of interest. Other criteria that had to be met was that the participants had been employed during a time frame of 0-3 years, since we wanted to investigate the development of their professional identities. We therefore argued that we wanted them to remember the early stages of their employment, which would not be guaranteed if they had been employed longer than so.

When our criteria were set, we chose to pursue snowball sampling. Snowball sampling is one of the most common forms of sampling and involved us finding key participants who then could refer us to other participants (Merriam & Tisdell, 2016). The key participants, in research referred to as gatekeepers, were previously known industry colleagues from our professional networks at LinkedIn. The gatekeepers were contacted in the early stages of the research process, to allow for them to have enough time to find other suitable participants. To allow for a more generalizable and full result, the gatekeepers were asked to search for participants from different departments within the organizations. Thus, we aimed to avoid having a too homogeneous group of participants, since we argued that that might angle the result.

As for the sample size, we followed Merriam and Tisdell's (2016) and Brinkmann and Kvale's (2015) recommendations of the number of interviews in this study. Merriam and Tisdell (2016) meant that one should continue sampling until a point of saturation is reached. Saturation is reached when the interviews no longer provide new information or insights (Merriam & Tisdell, 2016). Since it is hard to know when saturation will occur, we also followed Patton's (2015) recommendation of specifying a minimum sample size which then can be adjusted during the data collection period. Our minimum sample size was 15, but saturation was reached after 12 interviews, and we therefore stopped the data collection after our twelfth interview. Brinkmann and Kvale (2015) provided us with the number of 15 interviews, as this is what they recommend as a starting point when conducting case studies based on in-depth interviews.

4.4 Data collection

To reach the aim and to answer the research questions of this study, qualitative in-depth interviews were conducted. Prior to the interviews, an interview guide was crafted with its standpoint in the theoretical framework and literature review, as recommended by Brinkmann and Kvale (2015). This allowed us to craft relevant questions and thereby receive relevant answers that could be analyzed towards the theoretical framework. The interview guide was structured by three themes that we identified through the theoretical framework and the literature review. The themes were 1) retention intention prior to employment, 2) retention intentions when being employed, and 3) identity formation within the organization. Although the interview questions were structured like that, the questions were of semi structured nature, being open-ended and rather casual to not angle the answers too much (Brinkmann & Kvale, 2015). Being semi structured, the order of the questions was not fully determined beforehand, allowing for the interview to feel more like a conversation and for us to add on follow-up questions when suitable (Brinkmann & Kvale, 2015). The aim of the questions was to allow the interviewees to share their experiences and thoughts on the different topics, being in line with a phenomenological study.

When the interview guide had been crafted, we continued following the recommended step by step guide by Brinkmann and Kvale (2015) and considered reflexivity and other ethical dilemmas, which is further discussed and presented in chapter 4.7. With the interview guide and ethical considerations in mind, the interviews could be carried through with the 12 representatives from the different organizations. Each interview was about one hour long and took place on the digital platform Zoom. With consent from the participants, the interviews were recorded to be able to transcribe the material. Once transcribed, Brinkmann and Kvale (2015) emphasized the importance of verifying the study's findings with the participants, leading to that we discussed the result of the transcription with the interviewees to ensure consensus of the conversations. The final step in the Brinkmann and Kvale (2015) guide is to compile the results of the interviews into a well-written and easy-to-understand report, which is what we have done in this thesis.

The interviews were held in Swedish, as it was the native language of all interviewees and us. This is argued to generate deeper answers, since it creates a more comfortable atmosphere for the interviewee and decreases the risk of misunderstandings and language barriers (Bryman, 2018). Therefore, all interviews were transcribed in Swedish, using a generative AI transcribing-tool. To ensure that the interviews were transcribed correctly, the researcher not in charge of the interview took notes that were compared to the finalized interview transcripts. To keep the transcriptions in their original language is one of two strategies recommended by Merriam and Tisdell (2016). In this strategy, all work surrounding the transcripts are done in the original language, including coding and data analysis. The findings and their supporting evidence are then translated into English. To ensure that our translations were correct and reliable, we followed Merriam and Tisdell's (2016) recommendations and asked another bilingual person to translate the findings back into Swedish with the goal of them being as close as possible to the original.

4.5 Coding and analyzing the data

When beginning our coding process, we had the steps presented by Merriam and Tisdell (2016) in mind to not get overwhelmed. The first step is to think back on the purpose of the study, to not forget that during the coding process. When the purpose was fresh in our minds, we took the second step by revisiting the epistemological and ontological standpoints for our study, as it affects how the material will be coded (Merriam & Tisdell, 2016). Since the design of our research study departs from phenomenology, a phenomenological strategy was used to analyze the data. With these two crucial parts in mind, we moved onto step three, the coding and analysis (Merriam & Tisdell, 2016).

In qualitative research, it is recommended to analyze the data concurrently with the data collection. This to avoid unfocused and irrelevant data, and to not forget important events and experiences that occurred during the interview (Merriam & Tisdell, 2016). In our research, we ensured to not miss important data by writing a summary of the interview once completed, mentioning important parts and insights. These were of great use when we began our coding process.

We began the coding process with horizontalization, i.e. to lay out all transcribed interviews and their summaries to prepare for examination. We then continued to follow Merriam and Tisdell's (2016) step-by-step process of analysis to code and analyze our empiric results. The first step of the process was to read the first interview transcript and its accompanying summary and highlight and make notes in the margin of interesting and important bits of data. This type of coding is called open coding, and is recommended to be extensive, highlighting every little bit of data that might be of use for the study (Merriam & Tisdell, 2016). In this step, we wrote down keywords used by the interviewee as well as concepts derived from our theories (e.g. employer branding, EVP, identity).

The next step in the process involved grouping the open codes into themes and categories, in research referred to as axial coding (Merriam & Tisdell, 2016). For example, we grouped all open codes that were related to recruitment into one group solely named "recruitment". In this early stage of coding, the list of groups was quite long, since we did not yet know which groups would be merged into larger categories at a later stage of the process.

We then continued the same coding process once we moved onto all following interview transcripts. All interviews were scanned identically with the first one, with first coding the material openly to then group these axially all while keeping the groups developed from the other interviews in mind to see if they were present there as well (Merriam & Tisdell, 2016). We argue that keeping the already created groups in mind helped us to analyze the material phenomenologically, since we aimed to find common grounds in the different interviewees' answers. This created a separate list of comments and groups for each interview, which then was compared to the lists derived from the other interviews. When all transcripts were analyzed and coded, we began to create a master list of categories. The master list of categories was created by joining all different groups concerning the same phenomena derived from the transcripts. The categories created were retention intentions, pre-hired communication, post-hired communication, and identity.

In the coding and analysis process of this research, we used an abductive approach. The abductive approach combines deductive and inductive reasoning, and is very common in qualitative research (Bryman, 2018). In the early stages of coding and analyzing, when beginning to create groups and categories, we were highly inductive since we were open to all forms of groups. When we reached saturation and no new groups were formed, we shifted into a more deductive approach by comparing all interview transcripts to confirm the existence of the groups there as well (Merriam & Tisdell, 2016). Consequently, the abductive approach followed through the remaining parts of the thesis as well. In the results and discussion chapters, we began by being deductive to connect and analyze our results in relation to the theoretical frameworks of employer branding and SIT. We then moved onto a more inductive approach, by generating new knowledge on the phenomena of identity-forming communication efforts in the employer brand and its effect on the retention intention amongst Generation Z in the Big Four organizations (Merriam & Tisdell, 2016).

4.6 Validity and reliability

When discussing the validity and reliability of a study, one is interested in investigating the relevance, accuracy and credibility of the study's results and the research in general (Brinkmann & Kvale, 2015). Validity and reliability therefore concern all parts of the study, from data collection, analysis, interpretation of materials, to how and in what way the findings are presented in the end (Merriam & Tisdell, 2016).

A reliable study is a study with findings that could be found again by other researchers (Brinkmann & Kvale, 2015; Merriam & Tisdell, 2016). Hence, that the interviews would provide the same or similar type of data if conducted by someone else or during a different timeframe. The same applies to the transcribing and analysis of the data, being if the study would result in different findings if carried through and coded by other researchers (Merriam & Tisdell, 2016). To make sure that this study is reliable, we did not ask leading questions to the interviewees during our conversations and continuously discussed the coding as we went along with our analysis, which according to Brinkmann and Kvale (2015) is a favorable way of ensuring the reliability of the study. Moreover, by providing the reader with enough arguments and information regarding our interpretations, we aimed to convince the reader that they would have interpreted the data in a similar way, if they did the analysis (Brinkmann & Kvale, 2015). Consequently, the presented result of this study will go into detail with arguments of why we have interpreted the material the way we have and describe our process of understanding it (Merriam & Tisdell, 2016). Merriam and Tisdell does however point to the unpredictable and changing characteristics of the human mind, which is of importance to understand while evaluating a qualitative study based on in-depth interviews. We therefore sought to create an understanding of how the interviewees described their experiences, which is highly dependent on who you ask. It therefore exists a risk that the findings could have been different if we would have interviewed other representatives from Generation Z or the current interviewees during a different time. However, Merriam and Tisdell discuss the possibility to replicate a qualitative study in general and mean that the importance is not that the answers would be the same, but that the findings are consistent with the data that have been gathered during the study. Hence, one can ensure the reliability of a study without proving the possibility to generate the exact same data twice (Merriam & Tisdell, 2016).

A valid study is a study which investigates what it claims to do, according to its aim (Brinkmann & Kvale, 2015). Thus, this is not a separate process or stage of the research but influences all parts of the study. To ensure the validity of this study, we have continuously checked and questioned the findings we have found throughout our research and compared it to the aim of the thesis. Hence, to avoid biased interpretations of the data, it is favorable to adopt a critical stand towards it by comparing possibilities of different interpretations while coding the data and conducting the interviews (Brinkmann & Kvale, 2015).

It is of importance to be aware that none of the data that is gathered in a study can present itself, which means that the researchers will always influence and reflect the result when they process the material and conduct it into a report (Merriam & Tisdell, 2016). However, due to the data of this thesis being based on interviews, we minimized the risk of interpreting the data incorrectly since we were in close contact with it and could analyze body language as well. If we were to use quantitative data collection, we would not have the same closeness to the data, which would increase the risk of misinterpretations.

Furthermore, to ensure that the study is valid, triangulation is recommended to use (Merriam & Tisdell, 2016). Triangulation is the process of checking and double checking the accuracy of one type of data by comparing and validating it to other sources. Hence, the presented result will be based on interpretations that were compared through a cross-check with multiple interviewees within this study, as well as the material being processed by two researchers instead of one to ensure that all parts have the same interpretation. Furthermore, the theories and background information that are presented are triangulated repeatedly throughout those chapters (Merriam & Tisdell, 2016).

An additional approach recommended by Merriam and Tisdell (2016), which was applied in the process of this thesis, is to work with respondent validation, also called internal validation. By seeking confirmation that we have understood the interviewees perceptions correctly from the interviewees continuously during the process, we can create a more valid result. Thus, we might not use the interviewees' exact words during the presentation of the results, but due to the respondent validation we can be confident that we have understood them correctly (Merriam & Tisdell, 2016).

Furthermore, the external validity regards this study's analytical generalizability (Merriam & Tisdell, 2016; Brinkmann & Kvale, 2015; Halkier, 2011). This is based on the possibility of drawing conclusions from this study and applying them in other situations and contexts that are somehow similar to this one. This does not necessarily mean that the conclusions we draw here apply to entire populations, but that we draw conclusions from common experiences that may be relevant to other groups in the future (Brinkmann & Kvale, 2015: Halkier, 2011). The generalizability increases with a valid study that is carefully planned and conducted with clear concepts that are precisely defined for the purpose of the paper. By using the right and clear concepts throughout the study, we can therefore ensure analytical generalizability and that other researchers can build on our findings (Brinkmann & Kvale, 2015: Halkier, 2011). Any type of data produced in this type of study is therefore generalizable to some level (Merriam & Tisdell, 2016).

4.7 Reflexivity and ethical considerations

The validity and reliability of a study is argued to be dependent on the trustworthiness of the ones who have conducted it (Merriam & Tisdell, 2016). Hence, it is vital for us to consider potential ethical issues in all stages of conducting this study to ensure the quality of the thesis (Brinkmann & Kvale, 2015).

In the early stages of the research, we sent out an informed consent to the potential interviewees (Merriam & Tisdell, 2016; Brinkmann & Kvale, 2015). This ensured them that the interview was voluntary to participate in and that they were able to end the interview and withdraw their participation at any time during the research process. Moreover, the informed consent ensured that the interviewees understood the aim of the study and their contribution to it. The informed consent also ensured the interviewees that all information that she or he provided us with was going to be treated confidentially (using pseudonyms) and only be accessible in its entirety by us and our supervisor (Brinkmann & Kvale, 2015). The confidentiality aspect does therefore regard who has access to the information and where the final rapport of the study will be published. This is important for the interviewee to understand beforehand in order of feeling safe and comfortable with sharing his or her experience of the phenomenon. Hence, the goal is to ensure the safety of the participants and limit the risk of negative consequences due to one's participation in the study (Brinkmann & Kvale, 2015: Merriam & Tisdell, 2016).

To ensure the safety of the participants, it is important to understand the general risk of consequences one can obtain by participating in the research process (Brinkmann & Kvale, 2015). Qualitative studies based on in-depth interviews risks providing the interviewees with long term effects such as bringing somewhat challenging or painful thoughts and feelings to the surface during the conversation (Merriam & Tisdell, 2016). This could cause a negative cognitive process to start or escalate among the participants, of topics they have not thought of that much beforehand and that are discussed and criticized by them during the interview. On the one hand this can be harmful for the interviewee by contributing to a negative health condition. On the other hand, our conversation could work as a way to reflect and find answers and solutions to their inner thoughts, by talking in depth about a phenomenon for a long time (Merriam & Tisdell, 2016).

Further ethical challenges might occur due to the general power relation between an interviewee and the researcher being uneven, where the researcher generally maintains a more powerful position in comparison to the interviewee (Brinkmann & Kvale, 2015). Within this study, both parties were descended from Generation Z, which decreases the risk for power-positions, in comparison to if we were from an older generation. However, there is a risk of an uneven balance of power in the interviews as there were two of us and they participated alone in the interview. However, we tried to minimize this by having only one person leading the interview and appearing mostly in pictures, to try to create an as natural and equal conversation as possible. Additionally, the gender of us (female) works in favor of the ethical considerations, as women generally maintain less power than men in society (Brinkmann & Kvale, 2015). Our gender could therefore be favorable for the conversation and findings due to it creating a more equal power dynamic and therefore, generating more valuable data.

Our general roles as researchers and its consequences for the research is also of great importance to discuss from an ethical perspective (Brinkmann & Kvale, 2015; Merriam & Tisdell, 2016). Due to the interviewees' experiences being our main source of data and us being a part of the data collection, it is important to be aware of how our role as researchers might influence or affect the interviewees and thus, what they choose to share with us during the conversations (Brinkmann & Kvale, 2015). Therefore, we discussed how our personas as researchers might affect the interviews beforehand, to ensure that our prior knowledge did not affect or angle the interviews too much. Though there is no way to fully prevent our previous knowledge and experience from shining through in the process, it can be minimized by keeping a balance between a friendly conversation and a professional one. It was also done by ensuring that the data that was used and published was as representative for the topic as possible (Brinkmann & Kvale, 2015: Merriam & Tisdell, 2016). The analysis of the collected material has therefore also a risk of being affected by our biases due to all gathered data being hand-picked to be part of the result. This means that the researchers need to set their previous theoretical stands and opinions aside, to create an ethical study (Merriam & Tisdell, 2016). It was therefore once again beneficial that we were two researchers that are conducting this report, since we had the opportunity to discuss and remind each other of the importance of a natural stance in all steps of the process.

4.8 Method discussion

It is of interest to discuss the methodological approach which has been chosen to conduct this study, and its potential negative consequences towards the quality of the result of this report. Flyvbjerg (2006) presents some common misunderstandings/critiques of the nature of case studies as a research design that are applicable to our case. Firstly, the context-dependent knowledge that case studies provide are not seen as valuable in comparison to context-independent knowledge. Secondly, it is not possible to generalize based on a single case (Flyvbjerg, 2006). However, we argue that due to the analytical generalizability of our study, the knowledge that it provides is indeed valuable and generalizable.

The validity of the study could increase if more people had been involved in interpreting the data (Merriam & Tisdell, 2016). Therefore, it is beneficial that we are two researchers conducting this study since this enables discussions of interpretations among us. The fact that this study can be considered valid, and that the methodology chapter is carefully described in detail increases intersubjectivity. This makes it easier for other researchers to gain an understanding of our approach, enabling them to replicate the study and get the same results (Berendzen, 2023).

The information provided by our interviewees was promised to be treated confidentially, however, it is important to understand that we can never fully guarantee our interviewees anonymity. This was an ethical risk that we had to be aware of and consider while guaranteeing the safety of each participant. For example, other employees of the Big Four could potentially identify their colleges by recognizing specific events used to provide examples in the result that somehow could be traced back to the individuals involved and start to behave differently towards these. In addition, this could create a situation where employees think that they have identified the participants in the interviews, but are wrong, which could lead to colleagues behaving unfairly towards their colleagues or employees, even though they did not participate.

Another aspect that might have affected the study is that all interviews were held digitally. This choice was made due to geographical factors where all interviewees were located in Stockholm, and we were in Lund. Only the audio was recorded, which made it hard for us to use non-verbal probing of the interviewees' body languages in the analysis process which could have affected the result. We therefore included important reflections of the non-verbal actions in the summaries that we wrote directly after the interviews were held, which decreased the risk of important factors falling through. Ordinary probing was possible to carry through in all interviews despite them being held digitally, which we did by asking follow-up questions to clarify if we weren't fully onboard with the answers given (Dahlgren & Johansson, 2015).

An additional potential risk we have seen with the conduction of our interviews is the uneven prior knowledge of the concepts we touched upon in the interviews. In consequence of us working phenomenologically, we aim at making the interviews according to the lifeworld of the interviewees, which means not using concepts that they are not familiar with. However, due to concepts such as identity being often known but relatively unreflected upon by the general public, the interviewees sometimes asked us to define what we meant by the term during our conversation. Hence, all interviewees were familiar with the identity phenomenon but wanted us to describe our meaning of it, to really be able to reflect on their experiences. The situations that required us to define and explain concepts, did therefore risk us influencing the response we received. Therefore, there is a fine line between ensuring a common understanding of the phenomenon we are talking about and somehow biasing the interviewee's perception of it. Moreover, these explanations of concepts could threaten the phenomenological approach in this study, but we argue it was necessary because of the situation we were in. However, one can therefore potentially criticize our interview questions, which created this situation and question whether the outcome would have been different with other types of questions.

Lastly, we argue that we could have gotten deeper results if we had narrowed the study down to only including participants from the same departments, to be able to draw even closer comparisons. However, since the employer brand is directed to all employees within the organization, we found it beneficial to include employees from different departments to broaden the views.

5. Findings and analysis

In this chapter, we will present our findings and analysis on how Generation Z employees within the Big Four experience their employer's identity-forming communication and how it affects their retention intention. The chapter is divided into two main parts, pre- and post-hired identity-forming communication. Each subpart also contains three separate themes, focusing on expectations and realities of the identity-forming communication and how it has affected their intention to retain.

5.1 Pre-hired expectations from identity-forming communication by the Big Four

5.1.1 Initial expectations of the Big Four's employer brands

This study is based on the perceptions of four different organizations that are all part of the "Big Four". The answers we received from our interview participants will, as previously mentioned, not be divided according to which company they come from but treated collectively. We made this choice before conducting the interviews, but it was strengthened by our informants when they confirmed that they viewed all organizations within the Big Four in the same way and that most of them viewed them as one unit. Interviewee number 1 stated that "When I started looking for a job, the Big Four was my starting point" (Employee 1, 2024) and employee number 3 clarified that "It was a coincidence that it was this particular company of the Big Four", as they had applied for several positions at the other companies also but it was this particular position that they had gotten (Employee 3, 2024).

The interviewees' awareness of the Big Four has either come about during the employees' time at university, or even earlier than that through family and friends. Employee number 3 described that they had a lot of family and friends who have worked there and started their careers at the Big Four, which had given the interviewee the awareness of the different organizations. A similar experience was described by interviewee number 9 who said that one of their parents started their career there, so they encountered the Big Four quite early. Most interviewees did however report that they became aware of the companies during employer fairs and when other students talked to them at their universities. Employee number 7 stated that the Big Four were very visible at the university in general and sponsored their committees, which employee number 9 had the same experience with:

> Representatives from all of the Big Four were at our annual fairs and then they had some smaller events you could attend, like cases or presentations. Someone had a padel and tennis event too, I think, so they mingled around a lot (Employee 9, 2024).

This type of self-marketing as an employer is thus in line with Backhaus and Tikoo's (2004) recommendations on marketing one's organization's EVP externally. The researchers pointed out the importance of targeting their marketing to the people they want to attract, which the Big Fours can be considered to have done as these employees became aware of the organization just before their professional career started. This type of exposure can also work in favor of the organizations' word-of-mouth by giving students the opportunity to talk to ambassadors from the employers who can contribute to the creation of a positive perception of the workplaces (Parment et al., 2017). This perception can then be spread among students and generate more people choosing to apply to these companies when the opportunity arises (Parment et al., 2017). The Big Four's commitment to increase students' knowledge through different cases and their contribution to the student life through activities is also in line with how one should go about creating a positive employer brand according to Junça Silva and Dias (2023). One can therefore argue that these are ways to create a favorable corporate reputation by showing one's engagement and investment with their potential staff. In addition, this approach works in favor of the social identification process for the potential staff (Stack & Malsch, 2022). Hence, one can argue that by showing interest and letting students be a part of the organizational events, organizations can enable their potential employees to start their socialization process even before being employed. The employees can thus get to know how one talks and behaves in the organization, without being employed (Stack & Malsch, 2022).

The Big Four's visibility at the universities also enabled students to get an insight into the different organizations' workplaces and what they could offer them, where the students found it beneficial to be part of one of the Big Four both professionally and socially/personally. Hence, this is in line with the goal of an EVP (Backhaus & Tikoo, 2004; Samoliuk et al., 2022), where the ambassadors have succeeded in communicating the benefits of being a part of the organizations. Professionally, Employee 1 explained to us that their friends at the university "[...] talked a lot about the Big Four and the opportunities there are to work with very different types of things there." (Employee 1, 2024). Hence, the general perception among students was that it was very beneficial to join one of these companies to strengthen their resumes and kick-start their careers. One of the interviewees stated that they were told by their friends that the Big Four:

> [...] is very good to have on your resume and that it is very desirable to have worked there with other employers. So, if you want to work in finance, that is where you should start (Employee 8, 2024).

Employee number 4 similarly declared that they had been told that the Big Four:

> Is good to have on your resume and you get the chance to get a better job later and then choose a little more freely in the economy-field within the future (Employee 4, 2024).

The perception that these organizations are competitive and beneficial to one's professional career was thus shared by all twelve employees and was a contributing factor to their initial choice to join the organizations. The word-of-mouth is thus strong and contributes to the amount of people applying for roles at the organizations from university settings (Parment et al., 2017). One can also argue that the Big Fours to some extents have succeeded with the employer brand as a tool of attracting potential employees, due to the world-of-mouth that the interviewees presented (Berthon et al., 2005; Samoliuk et al., 2022).

In addition to the competitive advantage of one's resume, employees were attracted by the possibility of a fast and steep development curve. This was strongly emphasized by the recruiters during the recruitment processes and when the employees met representatives from the company before their employment. Employee number 2 shared that “[...] they emphasized that you learn a lot and you get a development curve that is very steep in the beginning” (Employee number 2, 2024), and employee number 9 meant that “It is a big company with lots of development opportunities, which is what attracted me to it” (Employee 9, 2024). Interviewee number 10 confirmed this perception and stated that they thought “I will learn a lot” as an employee of one of the Big Four (Employee 10, 2024). This is thus a supplementary factor that employees have been attracted to by the Big Four's employer brand. Additionally, the general perception that these companies are attractive to have on the resume was something that the recruiters used to promote themselves as an employer. Moreover, this is in line with Backhaus and Tikoo’s (2004) and Samoliuk et al.’s (2022) account of a strong and beneficial employer brand. The fact that former employees have acted as ambassadors for the organizations and highlighted the possibility of professional development within the companies, is also proof that the employer brand is strong and competitive. This increases the interest in investigating where the employer branding work is failing and causing the high staff turnover within all the Big Fours.

Personally, or socially, there was a consensus among all employees that they initially argued that the Big Four were social enterprises where a lot of fun happens. Interviewee number 9 stated that they had heard:

> [...] that it is a very fun place for new graduates to come to. Because in some respects it becomes a little extension of the university with a lot of social fun activities (Employee 9, 2024).

Employee number 5 meant that the Big four “[...] try to make it sound very much like ‘this is a continuation of student life’” when they had met during student fairs and in other university settings (Employee 5, 2024). The repetition of “extension of student life” occurred many times and during most of our interviews, which allows us to assume that this is a recurring concept the organizations choose to push to attract potential employees. If the employee did not use those words, a similar message was conveyed in a different way. To summarize, we conclude that the employees applied to the companies because they argued that they would make their resume more powerful, they would develop a lot and be part of a social environment that reminded them of their time at university. Employee number 9 summarized it as:

> I stood between the choice of studying a master's or starting to work. I felt that the experience of one of the Big Four was more important and chose to apply here (Employee 9, 2024).

In addition to this result being a confirmation of the marketing approach of the Big Four's employer brand and what attracts the Generation Z, it is interesting to view from a social identity theory perspective. As stated, the identification process begins during the recruitment process, which makes this marketing approach favorable for the four organizations (Stack & Malsch, 2022). By promoting a setting that is already familiar and (often) liked, a potential employee can more easily picture themselves in the organization and thus, see themselves identifying with it. This increases the attractiveness of the employer and the likelihood that one will apply and be able to adapt to the working climate (Stack & Malsch, 2022).

Common to what was communicated before employment and during the recruitment process was, in addition to the fact that it is an incredibly good development opportunity, that the workload is large and heavy at times. Employee number 12 stated that:

> I expected it to be very busy during the high season period at the beginning of the year. It was something that was very clear in the hiring process, that it is part of the work (Employee 12, 2024).

Interviewee number 4 described a similar experience from the recruiting process:

> They put a lot of emphasis on the fact that we have a flex system. The hours we work over, we will be able to take out in "flex". In some periods we work very much and in some periods, we have nothing to do, then we can take out the "flex" (Employee 4, 2024).

The term flex referred to the possibility to compensate for overtime by taking time off. Recruiters therefore spoke openly about the sometimes-heavy workload, saying that they compensate employees by offering them more time off work and that they learn a lot from this time. The interviewees therefore all stated that they were aware of this before starting their employment but felt that the benefits outweighed it when accepting the offer of getting hired. The transparency of the workload by the recruiters during the recruiting process is in line with Kayshap and Verma's (2018) statement that the expectations prior to being employed need to be truthful and authentic to decrease the risk of high staff turnover.

5.1.2 Initial expectations of the desired Big Four identity

The interviewees' initial expectations of their Big Four employers in turn created expectations of how they argued that a Big Four employee should act and behave, leading to some of them having to adjust their identities to fit in. Employee number 6 described it as follows:

> They very much described this extroverted, very social person. And I probably would not fully identify with that. I am rarely the person who stands up at a meeting and gives a lecture or something like that. I really enjoy just being a bit more in the background on some things. And maybe I am more comfortable in smaller groups. But that was definitely something I expected to have to challenge a bit to fit in (Employee 6, 2024).

As previously stated, Stack and Malsch (2022) mean that employers aim to connect with prospective employees who fit into the desired identity and culture by presenting the attributes of a successful employee. For the employee, this type of communication aims to allow them to decide whether they want to be a part of the organization, by learning and adapting to the formal and informal norms of being an employee (Stack & Malsch, 2022). In the case of Employee number 6, we argue that the attractiveness of being part of a Big Four made them compromise with their personal identity in favor of their employer. Employee number 10 agreed that they had to adjust their identity due to the expectations that were created during the recruitment process, referring to the hierarchical order and that they expected to have to be compliant being at the bottom of the hierarchy:

> [...] in the beginning, I inhibited my personality a bit. Otherwise, I am very talkative, not that I have to take up space, but I probably do it unconsciously. I am not very shy and I often say things straight out [...] But I certainly did not do that when I started at [their

> Big Four employer]. Then I sat much more calmly and serenely and quietly and… Yes, did what I was told (Employee 10, 2024).

According to Ashforth and Mael (1989) and Thoits and Virshup (1997), the first days of being a new group member is crucial regarding forming deep connections with the group and being accepted as a full-worthy group member. Hence, we argue that Employee number 10 may have had a harder time coming into the group due to their insecurities of taking up too much space. At the same time, we argue that most individuals are a bit hesitant when coming into a new group, since you want to form an understanding of the desired values and behaviors within the group first to then adjust yourself accordingly.

Employee number 1 shared that they were nervous and afraid concerning the high demands and workload that people generally associate with the Big Four organizations. This led to that Employee 1 began their employment thinking that they would need to "step up their game" and go outside their comfort zone regarding workload and work-life-balance, despite their organization shutting down those rumors during the recruitment process:

> I was very nervous about the workload. And it was something I also brought up continuously in the recruitment process in my interviews. Because there is a rumor that if you work as a consultant, if you work at Big Four, you are expected to work a lot of hours. That becomes your identity. And the response I got from the recruiter and then when I got other interviews where I talked to people who worked there, I talked to the manager, and I brought it up again and again and they responded very positively to it. So that expectation disappeared a bit along the line. [...] But [...] that expectation was still there... when I started working. So, I thought, okay, they say it will not be that much, but everyone says that (Employee 1, 2024).

From this citation, we draw the conclusion that Employee number 1 took the chance to begin their identification process during the recruitment process. This allowed Employee number 1 to gain insight as to whether they wanted to become a full-worthy member of the group or not, as discussed and recommended by Stack and Malsch (2022). Employee number 1 therefore seems to have gotten a great and genuine connection with their organization and intended workgroup through the recruitment process, which then lead to them wanting to be a part of the group despite their initial concerns. As presented in the theory chapter, it is top management's responsibility to create and maintain the organizational identity (Ashforth & Mael, 1996). All Big Four organizations have crafted strong mission statements and engage in CSR initiatives such as having days dedicated towards volunteer work, which according to Ashforth and Mael (1996) should result in a strong organizational identity. Employee number 1 meant that the organization puts a lot of emphasis on living up to them being a huge company who brands themselves as an organization who have the possibility of making a difference and does so.

> So, they put much emphasis on showing proof on that. How do we make this effect? How do we contribute? For example, [a day dedicated to volunteer work] came up many times in the advertisement and recruitment process. Which is a day that we have where we, all who work at [one of the Big Four], spend a whole working day helping NGOs [nongovernmental organization] with their projects. So we get to take that day and try to help them (Employee 1, 2024).

By providing prospective employees with this type of information, the Big Four organizations assure that they attract employees who share these values with them. This should in turn allow for a smooth transition into becoming a full-worthy organizational member. However, as Ashforth and Mael (1989) argued, employees do not need to have a strong commitment to their organization's values to be attracted to them. Some employees have stated that values and a shared identity were not the main reasons as to why they applied to a Big Four organization. Instead, factors such as reputation and image have been the most prominent factors attracting them to the Big Four. Employee number 3 described their thoughts:

> It was a pure coincidence that I started at [one of the Big Four] out of these four. But the fact that it became [one of the Big Four] has a lot to do with the fact that it is one of the Big Four. Because I was prepared for it to be one of them for a short period of time. I was also quite prepared from the beginning that I would not make a career at any of the Big Fours. But I was sure that it would be one of the Big Four organizations that I started my career in (Employee 3, 2024).

Employee number 6 also described that they initially were attracted to their organization due to its reputation:

> I definitely think that reputation was important to me before I started. That it was very cool to be able to work at a Big Four, I am going to be one of the cool ones now as well (Employee 6, 2024).

From these statements, we conclude that the Big Four organizations have some strong parts of their employer brand, which then is positively reinforced through word-of-mouth marketing. This strengthens their reputation and allows them to attract more employees. We also conclude that the Big Fours have favorable identities which Generation Z individuals want to become in-group members of, due to the perceived benefits of the group.

5.1.3 *Pre-hired retention intentions*

Interestingly, the retention intentions amongst the interviewees prior to their employment at the Big Four were also similar. The common understanding amongst the interviewees was that the intention was to stay with the company for one to two years.

> When I applied, it was two years. If you follow all these development steps that you should do if you do not fail completely, you will become senior after two years. That in turns opens a lot of new doors in the market (Employee 11, 2024).

The interviewees created this understanding when they took part of the career model all organizations within the Big Four work with. They explained that this model is structured as follows: firstly, you work two years as an associate until you get promoted to a senior. After five years as a senior, you are promoted to manager, but only if you continue to follow the different criteria and steps of development within the organization. Hence, employee number 10 described their initial retention intention as:

> [...] I will do this for two years. I will learn much and I will make great colleagues and friends. But when I become senior, I will say thank you and goodbye (Employee 10, 2024).

Employee number 7 also stated:

> After maybe one or two years, you have probably got a pretty solid CV from having been there during those years. Which is enough for me (Employee 7, 2024).

The common perception seemed to be that working for one of these organizations is tough and demanding but a good way to start your career after finishing university and, above all, fun. When we discussed the initial perception of the workplace in the long term, it became clear that there were some factors that made the employees not see themselves staying in the workplaces for very long. Above all, it was the workload and salary that affected this, which was communicated to them during the recruiting process. Employees therefore wanted to start employment, work hard for seemingly low pay, and then move on. It was pointed out that the workload would not work when one wanted to start a family, as you will want to spend more time at home then. We will present more findings within the areas of workload, salary, and the family situations in other parts of our finding chapter, from post-hired experiences. However, it is interesting to note that the employees understood this even before they started their employment but decided that the benefits outweighed the drawbacks and therefore accepted the position.

5.2 Post-hired experience of identity creation within the Big Four

5.2.1 Post-hired experiences of the Big Four's employer brands

Findings demonstrated that the accuracy of the EVP that was communicated during the recruitment processes differed between the different dimensions discussed by Berthon et al. (2005). To begin with, the interest value and social value were both perceived by the interviewees as authentically communicated. As for Berthon et al.'s (2005) interest value, the Big Four organizations are described as being challenging, fast-moving, and that the employees feel that they can contribute. Employee number 1 described it as follows:

> I learn an incredible amount every day since it is that kind of varied, project-based work. Every day brings something new. You learn something new every day (Employee 1, 2024).

Employee number 8 agreed with this, but argued that the steep learning curve flattened out after the first two years:

> You learn very quickly initially, but it is pretty much the same after [...] two years I think it is probably very much the same and you do not learn as many new things as you initially did (Employee 8, 2024).

As for Berthon et al.'s (2005) social value, the interviewees agreed that the cultural aspects that were communicated during the recruitment processes were very much aligned with their lived realities once hired. The culture is described as open, fun, and inclusive, and as one of the key factors affecting their retention intentions. Employee number 10 stated their view on the culture as follows:

> I have great colleagues with whom I also spend time outside of work. They are not just colleagues; they have really become good friends as well. I think the culture is relaxed in that way (Employee 10, 2024).

Similarly, employee number 1 described the culture as this:

> I have been super positively surprised. I feel very included. It is always a matter of course that you should attend a lunch, you should attend an AW, people always invite you. People are also very considerate (Employee 1, 2024).

Despite the culture being described as positive, the interviewees also proposed an alternative view of the culture, being very hierarchical. Employee number 4 agreed that the culture is fun, and their colleagues have become their friends, but described the hierarchical culture as follows:

> I think it is a bit too ... it is quite hierarchical. Which I can have some difficulties with. That the communication must go from bottom to top. [...] I can not ask my top manager for help; I have to ask the person directly above me first. And I want to be able to talk to everyone. It should not be strange to do so (Employee 4, 2024).

Employee number 6 agreed that the culture is hierarchic, and stated that the employees belonging to the lowest parts of the hierarchy are expected to work more and harder:

> No, the managers go home at five or six o'clock. [...] it is me and another girl who, she is senior and I am junior [...] we are the ones who have to work overtime when it is needed (Employee 6, 2024).

Interviewee number 12, who previously described the culture as positive, also agreed that it is very hierarchical:

> I would say that it is very hierarchical because there are such clear ranks. And a very clear distribution of who is to do what and that all instructions always come from the top, I would say (Employee 12, 2024).

These statements show that the social value discussed by Berthon et al. (2005) at the Big Four organizations is experienced as both positive and negative, but that the positive aspects of the culture overweigh the negatives. The strong friendships and relationships result in that the employees are more willing to overlook the strong hierarchical order and remain in employment. Hence, we conclude that the employer brand is not fully authentic, since only the positive aspects of the organizational culture is highlighted during the recruitment processes. Thus, the employer brands fail to include the strong grip that the hierarchies have on the organizations. The importance of authenticity within the EVP correlates with Kayshap and Verma (2018), who proved the importance of this in order of reaching success in one's employer branding work.

As for the third dimension described by Berthon et al. (2005), development value, the great opportunities for professional development that were communicated during the recruitment process were shown to not be as easily accomplished as communicated. There seemed to be a lack of communication regarding what was needed from the employee to develop and climb in the career ladder. Employee number 5 described it as follows:

> During recruitment it was very much like [...] if we as a company think that you perform well then you can develop very quickly. [...] But then when you got in there, it was really like, we have talks once a year where you can move up one step then and then you have to wait two years after that and then you move up one step again (Employee 5, 2024).

Similarly, employee number 6 stated:

> There are very clear performance indicators and such things. You are assessed based on certain goals that have been set and you have your own goals, and you have the company's goals. But how much are you expected to perform and what are you expected to do? How do I achieve the next step in practical terms? You have to find that out on your own which is hard when you are new (Employee 6, 2024).

These findings indicate that the development value was not perceived by the employees as authentically communicated prior to their employment. Accordingly, this may increase the turnover intention amongst Generation Z employees in the Big Four organizations.

When it comes to the fourth dimension defined by Berthon et al. (2005) as application value, the interviewees agreed that the Big Four organizations have high levels of knowledge-sharing within the different teams. Employee number 3 described their experience as follows: “There is always a strong emphasis on us being a team, that we are doing things together and helping each other” (Employee 3, 2024). Employee number 12 described their organization as reinforcing, where continuous feedback is present and helps them develop in their role:

> I would definitely say that they are very good at positive feedback. Or feedback in general, both developing, constructive feedback but also positive. I have felt very seen in being positively noticed. But also, that people take the time to show you and teach you and that you are confirmed in that you are there to learn as well (Employee 12, 2024).

The second part of development value, the possibility to practice internal mobility to test knowledge in other roles, have been described by the employees as not fulfilled by the Big Four organizations. This is argued to be a result of the strong hierarchies and predetermined career steps that are communicated early in the recruitment processes. Employee number 5 described that they wanted to work within management consulting, and therefore saw the role as Audit Associate as a good starting point within the organization, ultimately aiming to switch paths after one to two years:

> If you do not have a master's degree, it is difficult to get a job in management consulting. So, I thought that I would simply start with auditing [...] for about one or two years with auditing and then go into consulting (Employee 5, 2024).

However, they stated that the possibility to do so was experienced to be close to non-existing:

> But then it is like there are two separate companies or three separate companies with finance, consulting, and auditing [...] Everyone in auditing and the managers there, they absolutely do not want people to move to the other departments. They think that people start to get good and know their job after two years. So, they want to keep them in auditing which makes it hard to switch paths (Employee 5, 2024).

Therefore, employee number 5 explained that the lack of application value would be the main reason for them to leave their Big Four employer.

As for the fifth and final dimension discussed by Berthon et al. (2005), economic value, the interviewees agreed upon the fact that they argue that the low salaries in relation to the very high workload is one of the main reasons as to why employees choose to resign. It is also not possible to affect one's own salary by e.g. working harder or contributing more. Employee number 2 described it as follows:

> I have had to take a pay cut for this job because I really wanted to work in a Big Four company. But if you look at other jobs on the market in this field, the salaries are higher. [...] It is okay for now, but of course you would like to be able to be more rewarded for your hard work, especially when you work as many hours as we do (Employee 2, 2024).

Employee number 1 agreed that the pay is too low for the heavy workload, and argues that working at a Big Four employer is seen as a stepstone towards gaining a higher salary by the next employer:

> At Big Four, the starting salary, for me I think it is very high, but for people who work as engineers, for example, it is a low salary. So, by spending these two years, they see that they can then move on and get a very highly paid job at another company that is not a consulting company (Employee 1, 2024).

Employee number 7 confirmed the previous stated views on salary, but added that they argue that the Big Four organizations know that they underpay their employees:

> I always know that I can change jobs and get a better pay. Of course, [their Big Four employer] knows about it. It is clear that they keep their wages down because they know they do not need to compete with it. People will always want to work here despite the low salary. But we will see how long I will cope with that difference (Employee 7, 2024).

These statements make it clear that the economic value aspect is not fulfilled by the Big Four organizations, but that the attractiveness and reputation of working at a Big Four organization compensates for the low salaries.

The findings from the employees' expectations post-hired indicate that the Big Four organizations' EVPs are not entirely truthful and authentic, which should increase their turnover intentions according to Kayshap and Varma (2018). However, as shown, not all employees are disappointed in the lived realities of being an employee at a Big Four organization, which indicates that the EVPs are authentic to some extent. This means that some employees experience that the EVP has been successfully marketed internally, aligning with the theory of Backhaus and Tikoo (2004). The employees that are positive towards their lived experiences can therefore be seen as successfully developed into brand ambassadors who "live the brand" and are closer connected to their organization (Backhaus & Tikoo). Interestingly, all interviewees were positive towards recommending their employer to a friend, despite the negative aspects that also have been discussed. Employee number 6, who previously stated that they looked for opportunities to leave the organization, stated as follows:

> I have recommended two of my close friends to apply. But I have been quite honest with them. Like this is what is said, this is how it is actually, this is how it actually works. [...] But then I also think you have to form your own opinion. [...] I did not feel that I wanted to share everything negative that I experienced either. But they still know as much of the truth as I can give (Employee 6, 2024).

This shows that an employee does not necessarily have to have a close connection to their organization to become a brand ambassador and practice positive word-of-mouth with organizational outsiders, which goes against Parament et al.'s (2017) statement. We argue that this risks leading to the "wrong" employees being attracted to the organization, which can make it harder for them to identify with it and to become full-worthy members.

5.2.2 *Post-hired identity formation within the Big Four*

Overall, the organizational culture is described as highly social where colleagues are open, talk freely and take place in social organizational settings. Questions to colleagues and managers are encouraged and viewed as a way to positively influence learning and development among staff. Employee number 9 declared that:

> There is a very open climate and people are encouraged to ask questions. The managers say that they appreciate that we ask questions because they know that without questions we will not learn, and then it will be difficult to develop (Employee 9, 2024).

Employee no 3 also stated that the staff initially are encouraged to be a "[…] curious person who dares to ask questions. Be a bit outgoing as well." (Employee 3, 2024). Hence, this social and inquisitive behavior is already evident during the recruitment process of the Big Four. As previously presented, the identification process of the employee begins even before the start of their employment, where they can form a picture of the organizational identity and whether they argue they have the ability and willingness to become a full-worthy member (Stack & Malsch, 2022). Thus, once the employee has become employed and part of the organization, the identification process continues whereby identification can be traced to all different parts of the organizational context (Ashforth & Mael, 1989).

To build on the characteristics of the employees' colleagues, it was pointed out that "there are always those who want to be seen and heard a bit more"

(Employee 9, 2024). Interviewee number 3 further developed this and stated that their colleges are ambitious and work tremendously hard to achieve their goals and to be able to be promoted. This leads to some kind of social game where coworkers want to be seen and liked by the managers: “The whole organizational pyramid in these companies is very much a social game to get promoted” (Employee 3, 2024). They continued with the following:

> […] in order to do well there, you need to make sure your bosses like you. And it is more than just performing at work, it is very much a social issue (Employee 3, 2024).

Employee number 6 confirmed this experience and described the staff of the Big Four as “[…] very social, very talkative. […] So, people are very, very talented, they know a lot” (Employee 6, 2024). Hence, the workplace culture is described as encouraging openness and learning, but somewhat competitive and socially demanding, if you want to enable your promotion. This led employees to talk about the organizational hierarchy within the companies. Employee number 3 stated “[…] the organization itself is very hierarchical” (Employee 3, 2024) and employee number 6 declared that:

> […] There is a very clear hierarchy here where, usually after one and a half or two years, you jump up a grade to senior associate and then there are three years there and then up to manager. So there is a very clear staircase that you very rarely can go outside, no matter how well you perform, you often stick to this staircase, so to speak (Employee 6, 2024).

On the one hand, this goes against the previous expression of the social game and the ability to enable one's career advancement by being social and liked by the bosses. Thus, everyone would have the same ability to advance within the organization. On the other hand, employee number 9 did explain how employee development, promotion and one’s social ability is related to each other, as followed:

> So we have [a performance review] every year. There is a calibration group in each department […] They collect feedback, talk to people and then they […] decide whether you are ready to go up to the next step or not. And it can be quite individual. If you come with previous experience that is still considered relevant, it may be quicker to get such a promotion. Otherwise, it is usually somewhere around two years from new graduate […]

> to senior. But I mean, if you show drive and that you want and try to take on as much as you can, they are there to help you (Employee 9, 2024).

All interviewees have discussed and confirmed the different career steps and have presented the expectations that all employees will follow these steps accordingly. However, the process seems to be influenced by one's social skills and how well liked the employee is by their managers. This therefore contributes to the social race between employees and their need to prove themselves to managers, as declared by employee number 3,6 and 9. In addition, this also contributes to the need to change and adapt one's personal identity to match what is required of an employee in the organization. All employees we spoke to stated that they to some extent had to adapt their private identities and their behavior in the organization to match the demands. Their professional selves have therefore required them to either tone down or tone up their personal selves, to fit into the groups they have been placed in. Employee number 5 stated that they argued:

> I am myself, I think. Or try to be, anyway. I think. You always try to be, but maybe a little more politically correct (Employee 5, 2024).

Whereas employee number 9 described their professional selves as:

> I do not want to try to pretend that I am much more social than I am or pretend that I want to attend social events with customers, where I have to be in the center, because that is not me. Then I would rather be here doing something I am better at. But of course, you are forced to be social and forward sometimes, but that is part of the job and then I force myself to do it (Employee 9, 2024).

Employee number 1, on the contrary, did not experience that they had to adopt their personality to suit their role, but explained that they had seen colleagues struggling with this:

> I think I have the kind of personality that fits very well with this kind of work. So I have not had to adapt. But then I know that others I work with, for example, adapt in how they behave at work versus how they are in real life. It looks like they stress a lot about it (Employee 1, 2024).

This is once again interesting to examine through the eyes of the SIT-perspective. It is obvious that the ones not having a personal identity that aligns with the organizational one have an inner identity conflict due to managing their different identities and roles. Moreover, SIT states that individuals choose organizations which identities align with their personal ones. Firstly, it is therefore evident that the employer brand is strong in attracting employees due to individuals choosing to compromise with their own identities to become a full worthy member. Secondly, this will generate a high staff turnover due to this inner identity conflict. To conclude, it is highly beneficial to be attractive to potential employees, but by not hiring the "right" employees, they will not retain.

According to the interviewees, there therefore exists a clear picture of how a typical employee is and behaves within these companies, which has contributed and influenced the initial identification process among them. Thus, we have seen a relatively unanimous view of what it has been like to become part of the existing working group when a new employee joins the company. The employees described their colleagues as friendly and inviting but very close to each other, with internal jokes and their own jargon. Employee number 11 declared that their group "[…] have been very inclusive. It was easy to get into the group. They are very encouraging" (Employee 11, 2024). Employee 1 had a similar perception:

> I feel really included, because I am not there that much, but I always feel super included. It is always given that you are invited to lunch and that you should join the AW, people invite you. People are also very considerate (Employee 1, 2024).

However, not all employees stated that it was easy to become a full-worthy group member. Many of them described their work groups as very close, which is a natural consequence when your colleagues also become your friends. Therefore, the closeness of the members in some groups were discussed by some employees, voicing that they thought it was hard to move from an out-group member to an in-group member (Ashforth & Mael, 1989; Zhu, 2016). Employee number 12 described the process as follows:

> In the beginning I felt that I was a bit of an outsider who did not understand the jargon in the team. There is a lot of joking around with some sharp elbows because it is that kind of funny jargon, which was hard to pick up on immediately. So I was probably a bit

> distant in the beginning to know what was right and wrong and reasonable in the group. But it was very clear, very quickly, that there were many people who were very close friends. It felt a bit scary (Employee 12, 2024).

Similarly, Employee number 8 described the process like this:

> The first day I was very scared and very nervous. I thought that it would be much more hierarchical, and I was scheduled to have lunch with my boss on the first day. And did not say a word during that lunch because I was scared. It took about a month and a half before I even started talking. But then after six months, eight months, I was really part of the group (Employee 8, 2024).

These two statements indicate that the vulnerability discussed by Ashforth and Mael (1989) was present when the two employees began their employment, and that their groups were too slow and undedicated to onboard their new members. A slow onboarding process may lead to higher turnover intentions amongst new employees, due to a lack of organizational identification (Ashforth & Mael, 1989). However, this does not seem to have been the case for Employee number 12 and Employee number 8, since they became full-worthy members after some time. Hence, there is a likelihood that the experiences differ depending on the team one employee tries to become an in-group member of.

For the different steps in the social identification process described by Ashforth and Mael (1989), most of the interviewees agreed that it worked smoothly to become a full-worthy member. In the first step, social categorization, the interviewees stated that factors such as their educational backgrounds and age made it easy to locate which groups in the workplace they belonged to. Employee number 7 described their experience of the first step as follows:

> There were no obstacles when I came in. All of them have backgrounds in economy and so on just like me. People are quite like-minded (Employee 7, 2024).

For the second step, internalizing the values and beliefs of the group, most of the interviewees once again agreed that the process ran smoothly. Employee number 11 described their group and identification process like this:

> The group is high-performing, I noticed that quickly. It can be quite straightforward, which is how I am as a person too. [...] I do not think I have had to adapt much, it was easy to adopt their way of thinking (Employee 11, 2024).

For the third step, social comparison, the interviewees agreed that there occurs comparisons and competition between the different groups and teams within the organizations. These comparisons are often done with a wink, as a joke, but the results show that there are high levels of "in-group vs out-group" within the Big Four organizations. Employee number 9 described their experience of the "in-group vs out-group" talk in their organization like this:

> I think it is a bit of a joke, but of course you hear the talk going around. It is not as high of a status to be in Audit as it is to be in the corporate finance department at a Big Four. And I feel that people in those departments joke a lot about it. "The ones down in Audit" and so on (Employee 9, 2024).

Employee number 1 confirmed the view of the in-group vs out-group comparisons by stating the following:

> If we talk about the organization as a whole, there are definitely different views of you depending on where you work. For example, consulting, where I work, is the coolest. Those who work in auditing, they are just our secure base. They just crumble numbers. We are not the same (Employee 1, 2014).

With these statements in mind, employee number 9 and employee number 1 have improved their self-images by heightening the status of their groups, aligning with Tajfel's (1982) statements. This results in them prioritizing their groups over others, strengthening the in-group vs out-group mindset, and showing that the "us versus them" culture discussed by Ashforth and Mael (1989) exists within the Big Four organizations. Further, all interviewees have agreed that their primary identification lies within their work group instead of the organization, aligning with Riketta and Van Dick's (2005) research. Employee number 1 stated:

> I feel coherence specifically to my work group. I do not feel it to [their Big Four employer] as a whole. When I think about my connection at [their Big Four employer], it is all the new people I started working with and my team (Employee 1, 2024).

Similarly, Employee number 4 described their coherence and primary identification also with their work group:

> I feel more coherence to my team than to [their Big Four employer] as a whole. We only see people outside of our group at like Christmas parties. So it is very limited, I would say. You have no idea who the others are or what they do or anything (Employee 4, 2024).

Employee number 11 described their view on coherence and identification like this:

> It is probably mainly my working group. The company is so big. And I only work with certain people, so it is very much linked to them. If I had not enjoyed working with those people, I probably would not stay (Employee 11, 2024).

Since most employees at the Big Four organizations work as consultants in different projects, their work groups and teams change often. Since all interviewees stated that their primary coherence and identification lies with their team, their safety and coherence is disturbed when the project ends, and the employees get assigned new teams. Employee number 6 described the situation like this (Employee 6, 2024):

> I think that is a bit of a shame, when you stop working on that project at the client's office and you are still in the team at your home organization, but then you have not really built up the same relations with the team in-house. You do not have the same kind of cohesion with them. You have to start over again, and then you get a new project group and have to start over again (Employee 6, 2024).

The close connection to the employees' own work groups has in turn created an "in-group bias" and "us versus them" culture amongst the work groups in the Big Four, where the employees prioritize the success of their own work groups over the overall organizational success. As presented in the theory chapter, the "us versus them" culture can be avoided by having a strong organizational identity with a knowledge-sharing culture (Ashforth & Mael 1989; Zhu, 2016). From our findings, we conclude that the Big Fours lack both a strong organizational identity and a knowledge-sharing culture. This since the employees identify primarily with their in-house work teams and their client work teams, with little to no collaboration across the department boarders.

Regarding the organizational groups, it was clear that there is also a hierarchy between them, which led to favoritism between groups and an even clearer "us and them" thinking among employees. Therefore, the hierarchy is not only within the groups but also between them. Employee number 9 said that:

> It is clear that sometimes there can be a bit of internal competition. Who has generated the most revenue? Who won this bid? Who is performing the best? Who can command the highest rates? I think it is partly driven by ambition, but of course, you hear the talk circulating around the office (Employee 9, 2024).

Employee 12 had a similar experience and stated:

> But it is also a very strong sense of belonging to our group because there is always a bit of comparison between groups, only in my department we have different groups we compare ourselves with. So the sense of belonging to the small work group is also very strong and creates some kind of community (Employee 12, 2024).

These experiences become even more interesting when the interviewees stated that some of their colleagues spend little time with their team in the Big Four and more time with their clients. Clearly, therefore, there is a race between work groups in the organization and a clear "us versus them" feeling, mean while some of the team members do not feel much belonging to these groups. This makes it more difficult to create a strong coherent organizational identity. Hence, another interesting aspect is thus whether the employees of the Big Four feel the strongest sense of belonging to their employer or to the client they are working for at the time. Employee number 7 stated that:

> Some you do not see very often. They are only out with clients. […] so maybe they are not involved in everything that happens. If you take a spontaneous AW or so. Of course, it goes without saying that everyone should be invited. It might be a bit that people miss things if you prioritize working instead. But you do not always see some of your colleagues. It is like that quite often. […] it is a bit like having colleagues here and then having colleagues at the client as well (Employee 7, 2024).

Employee number 6 declared:

> I think it is a bit of a shame because you end up in projects and you are still part of the team, but you have not built anything with the team. So then you might not have this kind of cohesion. So that is what I miss. There are projects that go on for years, but usually they only last a few months and then you are back again. So, of course, I would have liked to have a stable team for a longer time that I could work with (Employee 6, 2024).

Therefore, there are employees who identify more with their client workgroup than they do with their in-house workgroup. This confirms our conclusion that the Big Fours lack monolithic organizational identities, since the employees spend a large portion of their work life at their clients' offices.

This subchapter has proven that the Big Four organizations do not seem to have a monolithic organizational identity, due to the feeling of the different departments being different companies. This points to that these organizations are ideographic if analyzed from the viewpoints of Ashforth and Mael (1989). The ideographic view of the organizations is strengthened by the employees' discussions of their primary identification laying within their closest teams instead of the organization as a whole. Thus, we argue that the Big Four organizations must start focusing on creating a strong, collective organizational identity that is easy for the employees to identify with to favor a holographic organization and increase retention.

5.2.3 Post-hired retention intentions

With these aspects in mind, it is interesting to analyze how the Generation Z employees of the Big Four organizations' retention intentions have evolved since they began their employments. As previously stated, most of the interviewees meant that their initial thoughts and plans were to stay within the organizations for one or two years. Employee number 12, who initially had thoughts to stay for two years, stated the following:

> I am not looking for a new job right now. Instead, I feel that I will want to give it a few more years because I enjoy it so much. So for me, things have changed in that matter since I started. Though I do not think I will stay to become senior or partner and

> everything. But right now I do not feel that it is relevant to look for a job within the next two years anyway (Employee 12, 2024).

Similarly, employee number 9 described their view on the evolvement of their intention to remain in employment in their Big Four organization:

> I would say that it has been extended. My initial thought was maybe three or four years at most. Now I feel that I have learned so much and that I enjoy this environment. So I would say maybe... three or four more years. But then when I have been at the Big Four for five years, I will probably feel that I have done it all and may want to move to a regular operational company (Employee 9, 2024).

However, not all employees have stated that their intention to remain in employment has extended. Employee number 6 explained it as follows:

> I still do not think that I intend to make a career here. I am probably not going to be here much longer [...] I am looking for other jobs (Employee 6, 2024).

By this, we conclude that Employee number 6 does not have an identity that aligns with the desired organizational identity, thus resulting in them wanting to resign. Employee 6 had early on in their employment realized that this was not a healthy workplace that would work in the long run for them. They therefore argued that the organization had the luxury of conducting its operations in this manner, which leads people to not endure more than a few years, because they are so popular and attractive. Employee 6 emphasized that they did not want to live their life this way and that there are certainly people who do, but for them, it is not healthy. Employee 5 had a similar experience, which also connects to the lack of alignment between personal and organizational identity:

> So I feel like I want to move on, I started thinking right away like, okay, am I supposed to tough it out here for two years to become senior? So yeah, I probably will not be staying for long (Employee 5, 2024).

As previously stated in section 5.1, the intention to remain is also dependent on whether others are dependent on you, according to the interviewees. Employee number 7 meant that their post-hired retention intention was affected by how their living situation will evolve to in the coming years:

> But I would not think it is more than five years that I think I want to stay. But then you never know. You have a really nice bunch of colleagues and so now, but so much else can happen in those years. You might have a family situation then, and this would not work then. So it is hard to say (Employee 7, 2024).

Employee number 2 argued in a similar way:

> I think you feel it is okay to work with this kind of job when you are young. Especially in our generation, coming from university. [...] you do not have responsibilities beyond yourself. So you can work overtime. It does not really affect anyone else except you. And your well-being. But people quit as soon as they have a child, for example. […] because they will not be able to work. They do not want to work this much then (Employee 2, 2024).

Hence, the initial perception remains, that it is not possible to continue to work in the same way when you want to start a family. The flex-system described by the organizations during recruitment was not either authentic, since the employees only got to take out their flextime during summer. This shows that the flexibility communicated during recruitment did not align with the realities once the employees were hired. The general perception is thus either that the employee can consider staying longer than their initial intention, due to the enjoyable culture and colleagues. Or that the employee wants to move on to another employer because they do not feel they have the energy or desire to work in the way these organizations require for much longer. In addition, there's a common understanding that it is not feasible to sustain this type of workload with seemingly low pay when an employee wants to take the next step in life and start a family in some way.

Key findings

Within the field of employer branding, it is widely accepted that an employer brand must be fully authentic to favor retention. However, our findings prove that this is not the case for the Big Fours. The reason for this is the culture and career advancement, the hierarchical structures and work-life balance. The culture is social and fun but competitive and it is not as easy as communicated through the EVP to advance in your career. The communication regarding work-life balance has also been proven to not be fully authentic since the heavy workload and demand to work overtime only is communicated to a certain extent. Because of the inauthenticity, many employees are shocked by the reality when beginning their employment, since the reality does not align with the one presented in the EVP. However, despite the inauthenticity in their employer brands, the Big Fours are indeed attractive amongst Generation Z, proving that some parts of their employer branding are successful. While in most cases the employer brand must be fully authentic to maintain attractiveness, our findings show that in the context of Generation Z in the Big Four, that is not the case.

Whitin the field of social identity theory, it is widely accepted that an organization should withhold a strong, monolithic organizational identity to retain staff. Our findings confirm the importance of a monolithic identity, since the Big Four lack this due to the employees identifying more with their work groups and client organizations than their Big Four employers, decreasing their retention. However, our findings also show that the high attraction level of the Big Four amongst Generation Z employees makes the employees compromise with their personal identities to be part of the organization. This goes against SIT since the theory means that employees must fully identify with the organizational identity to be attracted to it.

6. Discussion and conclusions

In the following chapter, our findings will firstly be discussed in relation to the literature review, with the aim of showing how our study contributes to the research area. We will also discuss our key findings from the perspective of the Big Four organizations, and present how we argue that their business model is constructed and how it affects their organizational identity and retention amongst Generation Z. Lastly, we will present our suggestions for future research on retention amongst Generation Z in the Big Four.

6.1 Contribution of the study and discussion of the case

The results showed that the strong attractiveness applies to all four organizations and that the interviewees were attracted to the organizations as a group (the Big Four), and not as individual companies. Hence, it did not matter to the employees which of the organization they were hired by, as long as it was one of the Big Fours. This is interesting to examine through a SIT-preceptive, since the theory suggests that one is attracted to an organization due to its values, which one can internalize and identify with. One could therefore argue that this study's findings go against SIT, which claims that an organization's identity should be unique, which does not seem to be the case here. On the one hand these findings could provide a new perspective of SIT through the eyes of Generation Z in the Big Four, with their characteristics and demands which differs from their precursors. On the other hand, the Big Four could be a unique example of organizations who have managed to create extremely similar organizational identities and values, generating this situation.

Our findings also show that the Big Four organizations do not seem to lose economically on their high turnover levels within Generation Z. We base this statement on our findings, which show that the Big Four offers significantly lower salaries than their competitors, that they do not invest much in their employees' developments, and that they avoid long and costful recruitment processes by quickly hiring replacements for quitting employees. This while still staying attractive in the eyes of prospective employees. Our findings also suggested that future career opportunities at other firms were the key factor for our interviewees for choosing to stay employed within the Big Four, which was previously concluded by Jackson et al. (2021). The findings show that the biggest loss for the Big Four organizations seems to be connected to their organizational culture and productivity. This was in previous research discussed by Jackson et al. (2021), who meant that development opportunities and a positive workplace culture weighs heavier than monetary rewards for Generation Z, which by our case was confirmed. We argue that this has to do with the business model of the Big Four organizations, being consultancy firms where the employees work in multiple teams simultaneously. Our findings show that all interviewees feel more connected to their work groups than the organization. Thus, when the projects they have been working on end, many employees feel stressed since they lose their primary commitment and must restart their identification processes when entering a new project group setting. This also leads to that the employees must balance at least two different identities parallelly; their in-house team identity and their client work team identity. The analysis showed that it is deeply rooted in the Big Four culture to always prioritize the client first, leading to us drawing the conclusion that the client team identity should be prioritized over the in-house team identity. We therefore argue that the Big Four organizations do not aim to create a monolithic identity, since they know that they do not need one to maintain their reputation and attractiveness, and that their consultancy business model with the client-oriented mindset does not allow for one.

However, all employees agreed that they feel connected also to their colleagues in their department and that it is the main reason as to why they choose to retain. This indicates that there exists some type of monolithic identity within the departments, and that the employees are to some extent connected also to the colleagues they do not spend every day with. Though, the interviewees further meant that the good friends in the office only could compensate to a certain extent for the otherwise tough everyday working environment. Therefore, it can be concluded that previous research on the importance of the soft values in relation to retention aligns with the findings of our case (Borg et.al., 2023; Chillakuri, 2020; Chillakuri & Mahanandia, 2018). Our interviewees stated that they value and put emphasis on a favorable corporate culture and good relationships with their colleagues, but that it does not compensate fully for the lack of other demands and needs such as e.g. a competitive salary and in-house development opportunities.

While we do argue that it is pleasant that some type of uniform identity is present within the Big Four, we are hesitant as to whether it will be enough to retain Generation Z employees in the long run. If they would have had a strong organizational identity, we argue that the employees' overall satisfaction, commitment and retention intention would increase. However, we do not argue that their business model allows for it, and the Big Four do not seem to have to focus on creating one either due to their strong client-focus as well as their current attractiveness amongst the cohort.

Another finding that we connect to the Big Four business model regards the hierarchies and social games described by the interviewees. As presented in the results section, all employees follow the same predetermined career steps. However, whether an employee gets promoted to the next step also seems to depend on how well liked they are and how well they fit into the team. We argue that this social game also is part of the Big Four's business model, making us draw the conclusion that there exist thoughts regarding "survival of the fittest" amongst the employees. This relates to the high workload, the uneven work-life balance, and that the lowest ranked employees are expected to work overtime when needed. This makes us argue that once the Big Four organizations have seen that the employee survives in the rough climate, they move them up in the hierarchy to receive higher pay and less expected overtime with a more even workload. The results showed that it was only the junior associates, the lowest ranks, who worked a lot of overtime. Other interviewees also confirmed that you are expected to work longer hours when you are junior, strengthening this claim. Thus, the higher up in the hierarchy you are, the more work-life balance you have within these organizations. This goes against the status quo, which claims that work-life balance should be strictly promoted all over the organization to increase retention (Diya, 2023). In the case of Generation Z employees within the Big Four, work-life balance in relation to retention do not seem to be as important as research states it should be. Instead, the two other dimensions presented by Diya (2023) seem to be of higher importance for Generation Z to retain, i.e. the ability to advance hierarchically and develop in their professional roles. Though, the only dimension that our research shows is guaranteed for the Big Four employees is the development in their professional roles, since all interviewees confirmed the steep learning curve they faced when beginning their employment, as well as their roles being a steppingstone into “better” roles at other companies.

In our literature review it was stated that Generation Z is viewed as being rather lazy and inflexible, while mainly being driven by their salary in their workplace (Chillakuri & Mahanandia, 2018; Bencsik et al., 2016). However, our findings indicate something else. Our twelve interviewees all had the consistent view that the work they do in these organizations is tough and demanding, especially for the newest and most inexperienced employees, i.e. Generation Z. Hence, Generation Z may well deserve redemption for these allegations, at least in these organizations, where the young employees work in a harsh climate, with a high workload, at a low wage. The same applies for the belief that these employees are driven by their salary as their factor of motivation. Chillakuri and Mahanandia (2018) and Bencsik et al. (2016) claimed that the reason for this is because Generation Z wants to feel independent, which on the one hand may be true, but on the other hand, cannot fully be applicable in this situation. Obviously, the Generation Z employees were attracted to the organizations and driven to retain there for other reasons than their wage, which once again goes against the prejudices of this group. Consequently, one could argue that the generation in this case have adopted their demands and behavior (to some extent) to their employer. This goes against the statement from Bencsik et al. (2016), who claimed that the self-absorbed Generation Z demands their employer to adapt to their demands and needs, rather than vice versa. However, the interviewees within this study have made it clear that this is not the case for the Big Four and their employees, which does not have to be the case in all organizations but makes them undeserved of Bencsik et al.’s (2016) obligations.

An additional finding that we connect to the Big Four’s business model regards the understanding of where in life the Generation Z employees currently are, and the new demands that could rise when they grow older. Our findings showed that although there are good development opportunities within these organizations, our interviewees perceived that it would not be sustainable to work in this intensive way when you want to start a family and be there for others than yourself. Consequently, the opportunity to develop professionally alone is not always enough. Other factors, such as work-life balance, are therefore crucial for an employee if they want to both remain employed for a long time and continue with their development in life. It can therefore be assumed that the researchers who have highlighted work-life balance as an important factor in retaining Generation Z employees have been right. Thus, an improvement in ensuring staff's work-life balance within the Big Four could increase the retention intention among Generation Z. Most likely, it can also be assumed that this applies to all different generations of employees in the organization.

Another finding that we view as interesting to discuss further regards word-of-mouth and brand ambassadors. Previous research states that only employees who are overall satisfied with their workplace become ambassadors, showcasing successful employer branding, and leading to higher levels of retention (Tanwar & Pradesh, 2016). However, our findings suggest that an employee does not have to be satisfied with their employer to become an ambassador. Here, we refer to that our interviewees all answered that they have recommended their friends to apply for vacant positions within their organization, proving that they indeed have become brand ambassadors. This even though they all have voiced major concerns about their well-being at work which we find to be very interesting. On the one hand, some interviewees stated that they would recommend their employer only to the people they feel would be a good fit, but on the other hand, some interviewees stated that they had recommended their employer regardless. Our findings also show that even the employees who are not satisfied with their employer have become brand ambassadors and recommended their employer to their friends. Though, the communication has not generated a truthful image, which makes us question how well these friends will fit into the organization. It also makes us question how long they will retain since the reality does not match the EVP and the word-of-mouth marketing that they have taken part of. Once again, we see that the great image and pride of being a member of a Big Four organization makes the employees compromise with their personal identities and values.

Having summarized the results of this study, it is interesting to point out that these co-workers are neither driven by economic factors nor soft values, as Borg et al., (2023) Chillakuri (2020), Chillakuri and Mahanandia (2018) and Bencsik et al. (2016) claim is the case for Generation Z. The importance of being transparent in employer branding communication was confirmed by our study, where both theory and interviewees pointed towards its value for increasing retention. In comparison to the disappointed participants in Callaghan and Collins'

(2024) study on authenticity in the Big Fours' employer brands, our interviewees had both positive and negative experiences of how authentic they meant the promises were. Hence, in some respects they meant that they had been alerted and informed of the heavy workload but on other aspects, the initial perception of what it would be to work there were not authentic according to the employees.

Regarding the identification process among the Generation Z within the Big Four, this study confirmed the value of using both SIT and employer branding as theoretical frameworks. Hence, the study has confirmed that having a strong organizational identity allows for an authentic employer brand and vice versa. Therefore, our main recommendation for the Big Four organizations is to create a strong, monolithic organizational identity to then incorporate into their employer brand. We argue that their business model does not aim to do so today, but we see that it could be valuable for them in the long run, since Generation Z have been proven to differ from their precursors. This will allow the Big Four organizations to fulfill the needs of their Generation Z employees, and thus retain them longer. Nevertheless, we consider these organizations to already be extremely successful in attracting prospective employees, lowering the need for a monolithic organizational identity. However, we argue that it is not their employer brands and organizational identity who are the main success factor as to attracting Generation Z employees, but instead their great reputation and image amongst the cohort. If their reputation and image were to be diminished, we argue that the Big Fours would have to focus more on employer branding and organizational identity to stay competitive. All in all, we argue that these organizations have created a business model and employer branding strategy that does not aim to create long-term organizational identification and commitment, and that it is a consequence of the structures within them. However, we cannot fully confirm this assumption since we have not discussed the intentions and strategies with the managers who are responsible for them.

6.2 Conclusion

In conclusion, our study has provided a nuanced understanding of the phenomena of employer branding and organizational identity in the context of Generation Z in the Big Four. Thus, the combination of employer branding and SIT has unraveled the enigma of retaining Generation Z employees within the Big Four. Our findings both confirms and refutes previous research on the topic of attraction and retention amongst this demographic.

Firstly, we conclude that the Big Fours are indeed attractive amongst Generation Z, showing that their employer brand is strong and successful in attracting the intended target group and thus fulfilling the first step of employer branding. However, previous research states that an EVP must be authentically communicated to increase retention, the last step of employer branding. Our study show that the Big Fours have not authentically communicated their EVPs during recruitment, since the communicated development opportunities and positive workplace culture has not aligned with the reality. This contradicts the successfulness of the Big Fours' employer brands.

Secondly, our study elucidates the complexity of organizational identity in the employer brand, concluding that the importance of a monolithic organizational identity to be attractive is not present in the context of the Big Four. Instead, our findings show that organizational identity is not as important and fixed in the early stages of employment as previous research claims. Instead, we conclude that Generation Z employees in the Big Four are willing to compromise with their personal identities to become full-worthy members of the Big Four due to their great attractiveness. Organizational identity is by our study proven to be more important long term, as a factor that increases retention amongst Generation Z employees rather than attracts them to the organization.

Moving forward, we recommend that the Big Fours should create an overarching organizational identity with which the employees can identify. This would allow the employees to feel committed and motivated to retain during challenging times and when their primary identification groups change. The organizational identity should further be integrated into the Big Fours' employer brands, to increase attractiveness even more as well as the authenticity of the employer brands. By aligning and integrating the organizational identity with the employer brand, retention amongst Generation Z employees will increase.

6.3 Suggestions for further research

We would recommend future researchers to conduct similar studies on identity and retention, but with the base in managers perceptions to confirm or deny the results of our study. The managers could thus provide an insight of the knowledge of the employees' identification process and the consequences of the work environment they have today. This would either confirm or deny our beliefs of the business model hindering organizational identity formation and give us answers as to if our beliefs of their work with employer branding and identity not aiming to retain Generation Z employees long-term is true.

Moreover, we argue it would be interesting to investigate if the business and employer brand strategy differs between countries within the Big Four, or why the experiences to some extents were different between our study and the study by Callaghan and Collins (2024). In addition, to compare the experiences among Generation Z within the different offices in Sweden could also lead to a greater understanding of the business model and the managers strategy to retain staff in general within the Big Four. This would be dependent of the possible similarities and differences in employee perceptions at the different locations.

Due to both employer branding and identity being two major concepts to use as a base to understand employee perception and action, the suggestions for relevant and interesting future research are endless.

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Appendices

Appendix A- Information sheet

Hej!

Vi heter Clara och Linn och studerar sista terminen på Masterprogrammet i Strategisk kommunikation vid Lunds universitet. Vi skriver just nu vår masteruppsats, som handlar om Generation Z's upplevelser av Big 4-företagens employer branding-arbete innan och under/efter anställning. Vi söker därför deltagare till intervjuer, som har erfarenhet av detta och som kan hjälpa oss att skapa en förståelse för fenomenenet och varför/varför inte du valt att stanna i organisationen. Intervjuerna planeras att genomföras i slutet av februari/början på mars, men vi är flexibla att genomföra intervjun när det passar Dig.

Intervjun tar ca 60 minuter och sker digitalt via MS Teams. Ljudet från intervjun kommer med ditt samtycke att spelas in, för att efter transkriberingen raderas. Intervjun genomförs med hänsyn till Vetenskapliga rådets forskningsetiska principer. Detta innebär att ditt deltagande är frivilligt och att du när som helst kan avbryta intervjun och din medverkan. Ditt deltagande kommer att behandlas konfidentiellt, vilket innebär att dina svar kommer att pseudonymiseras och att resultatet endast kommer att användas i forskningsändamål och därefter raderas. Om du väljer att delta i en intervju kommer ett informerat samtycke att skickas ut innan intervjutillfället, och du kommer få ta del av resultatet av intervjun innan det börjar bearbetas i resultatet.

Vid frågor eller funderingar kring studien eller ett eventuellt deltagande är Du välkommen att kontakta någon av oss. Tack på förhand!

Clara Gustafsson	Linn Adolfsson
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Appendix B- Informed consent

Participant consent form

1. I understand that the researchers will handle the information with confidentiality, and that my anonymity will be guaranteed. It will not be possible to identify me in the publication. Only the researchers and their supervisor will have access to the full interview transcripts to guarantee my safety.
2. I understand that my participation in the study is voluntary, and that I can withdraw my participation at any time. If I do not want to answer a specific question, I am allowed not to do so.
3. I understand that the information that I share will be used, analyzed and published through this master's thesis.

Participant name   Date and place

_______________________________   _______________________________

Researcher's name   Date and place

Clara Gustafsson______   _______________________________

Researcher's name   Date and place

Linn Adolfsson__________   _______________________________

Appendix C- Interview guide

Intervjuguide

Hälsningsfraser med genomgång av intervjuns konfidentialitet och olika delar.

- Berätta för informanten vilka vi är och vad syftet med uppsatsen är.
- Berätta för informanten att all information under intervjun kommer att behandlas konfidentiellt och följa vetenskapliga rådets etiska krav. Informationen kommer att användas för uppsatsen och kommer därefter att raderas. Att vara med i vår intervju är helt frivilligt och informanten kan välja att inte besvara frågor.
- Innan vi börjar intervjun vill vi börja med att fråga om det är okej att vi spelar in ljudet? Detta för att användas vid bearbetning av materialet.
- Har du några frågor innan vi börjar intervjun?

Intervjun består av tre teman tillsammans med en inledande och avslutande del.

Inledning: Bakgrund för att skapa en icebreaker!
Kan du berätta lite om dig själv?
Hur länge har du arbetat inom organisationen?
Vad är din roll?

Tema 1: Förväntningar på The Big Four och tidigare estimerade anställningstid!

Kan du berätta om din relation till X, när fick du först vetskap om bolaget?

Vad var de främsta faktorerna som lockade dig till att söka jobb på X?

Kan du beskriva dina förväntningar du hade inför att arbeta på X innan du blev anställd?
Kollegor, arbetsgrupper, organisationen etc. Vilka faktorer skapade dessa förväntningar?

Vad tog du del av för information om bolaget innan du påbörjade din anställning, och var fick du tag på den informationen?

Vilka specifika aspekter av arbetsgivarvarumärket framträdde under din ansökningsprocess? *Vad lyftes kontinuerligt fram under processen? Fördelar med bolaget osv*

Vad var dina initiala avsikter gällande din långsiktighet hos X? *Hur länge tänkte du att du skulle stanna inom bolaget innan din anställning?*

Vilka förväntningar hade du när det gäller karriärmöjligheter och utvecklingsmöjligheter på X?

Kan du beskriva din initiala bild av hur arbetsmiljön och kulturen skulle komma att vara inom X? Vad tyckte du om detta?

Tema 2: Långsiktighet i organisationen!
Nu när du har arbetat hos X en tid, hur skulle du beskriva dina faktiska erfarenheter jämfört med dina initiala förväntningar av bolaget? *gällande kultur, kollegor, arbetssätt, arbetsgrupp osv.*

Hur ser du långsiktigt på din anställning idag? *Hur länge tänker du stanna?*

Finns det något din arbetsgivare hade kunnat göra annorlunda för att få dig att stanna längre?

Berätta om organisationskulturen! *Vad tycker du om den?*

Berätta om arbetsmiljön på X! *Vad tycker du om den?*

Har organisationskulturen eller arbetsmiljön påverkat hur länge du tror att du kommer stanna inom bolaget? *Varför?*

Har någon händelse eller utmaning under din tid som anställd påverkat din vilja att stanna? *Berätta om den i så fall!*

Tycker du att organisationen möjliggör för din karriärutveckling? *Berätta!*

Är det något du saknar från din arbetsgivare gällande din möjlighet för karriärutveckling? *Berätta!*

Hade du rekommenderat X som arbetsgivare och arbetsplats till dina vänner? *Varför/varför inte? Berätta!*

Vad anser du är de viktigaste faktorerna hos en arbetsgivare för att du ska ta beslutet att stanna kvar hos dem?

Tema 3: Att skapa identitet i organisationen!
Är det viktigt för dig att kunna identifiera dig med organisationen du arbetar på? *Berätta, varför eller varför inte?*

Vad har du för roll i din arbetsgrupp, och hur har din roll utvecklats sedan du började?

Hur skulle du beskriva din grupps identitet? *Vilka karakteristiska drag har ni?*

Upplever du att du behövt anpassa din identitet/ditt beteende för att passa in i gruppen? *Om ja, på vilket sätt?*

Upplever du att det finns någon skillnad mellan din professionella identitet och din privata identitet? *Om ja, hur skiljer sig de åt och hur balanserar du dessa?*

Vad framgick under din introduktion gällande organisationens identitet? Var det något som var återkommande?

Hur formade introduktionen din identitet som anställd?

Hur skulle du beskriva ditt sammanhang inom X? Känner du dig starkt kopplad till organisationen som helhet eller främst med din specifika arbetsgrupp?

Skulle du säga att din identitet inom företaget har förändrats över tid? *Berätta i så fall!*

Har du märkt någon favorisering av grupper inom organisationen? Är några grupper mer favoriserade än andra? Hur ser din grupp på andra grupper? nya/jobbat längre?

Hur tror du att organisationens image och rykte påverkar din identitet, samhörighet, och vilja att stanna hos företaget?

Avslutning: Runda av samtalet!
Är det någonting du vill lägga till som vi missat under intervjun?

Skulle det vara okej om vi kontaktar dig via mail om det är något vi behöver komplettera?