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Learning Recruitment on the Job: A First-Hand Account of Multi-Vertical Talent Acquisition at KPMG in India (BSR & Co. LLP)

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Abstract : *On the surface, recruiting staff for audit and tax looks like a straightforward process: you identify people with the right qualifications for the role and invite them to an interview. Yet my summer internship with the Talent Acquisition team at KPMG in India gave me a completely new understanding of the process. Over my four-week internship, most of the work I did centred on recruitment for the audit member firm BSR & Co. LLP. This paper reflects on the work I carried out during my internship. It examines the main areas of Statutory Audit recruitment in finance; CA Fresher/Article recruitment; Pan-India IT Audit recruitment; and supporting the Tax (BFSI) team with fresher recruitment. I used participant observation to gain insight into the process and also reviewed my own notes throughout. I will draw on existing research on recruitment and selection.*
Key insights I took from the work were that the quality of the screening process affected how efficiently the subsequent processes ran. This is especially true when there is a high volume of applications. Vendors and referrals can vary in the quantity and quality they provide, depending on the role, level and location. Keeping notes on the first-round interview allowed the team to speed up the process of reviewing candidates. Most of the time was spent coordinating with candidates, interview panels and hiring leads. Practical recommendations are offered at the end of the paper. This can be regarded as a detailed case study, as it relates to my experience as an intern over a four-week period...

Keywords: Talent Acquisition; Recruitment & Selection; Professional Services; Audit Recruitment; Participant Observation; Internship Learning.

I. INTRODUCTION

1.1 Background

In professional services, the quality of work depends on the skill, judgement and reliability of the people who perform it. KPMG has no factories, products or patents, so it depends heavily on the expertise of its people. Because they offer advice and perform work for their clients, the recruitment process becomes a vital part of the business. For BSR & Co. LLP, the audit member firm KPMG uses to deliver statutory audit services in India, the reliability of an audit opinion rests on the quality of the team. This means that recruitment is a key element of the business.

The talent market in India can be hard to recruit from. There is only a limited number of qualified Chartered Accountants. The Big Four, mid-sized firms, banks, corporates and start-ups all compete for the same talent. Audit and tax work carries statutory deadlines, which means many roles must be filled quickly and often across multiple cities. Recruitment is a continuous process, so any delays or problems with screening or interview dates can result in losing a suitable candidate.

1.2 Why this study

Prior to my internship I had only gained knowledge about the recruitment process from a number of sources including lectures, books and group based tuition. Although I knew the typical stages of recruitment that would be undertaken, I

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had never been under time pressure to review many CVs or follow-up with candidates. Throughout my placement I assisted within four areas of recruitment. I have chosen to write this paper so that I can organise my knowledge and analyse the links between my experience and current recruitment research.

1.3 Structure

The research problem, objectives and scope are addressed in Section 2. Section 3 offers a brief literature review. Section 4 describes the methodology used. Section 5 presents, week by week, the work I did during my internship. Section 6 examines the patterns identified across the 4 recruitment streams. Section 7 offers recommendations, Section 8 addresses limitations, and Section 9 brings the paper to a close. Lastly, Section 10 explores possible areas for future research.

II. RESEARCH PROBLEM & OBJECTIVES

2.1 Research Problem

A practical research problem examining how recruitment and selection function for roles that demand technical knowledge and strict compliance in a large professional services firm. Examining the factors that help the recruitment process run smoothly as well as the areas where delays occur. This has been examined from the perspective of a practitioner.

2.2 Objectives

The aims of this study were:

- To document the recruitment and selection process for statutory audit (financial sector) at BSR & Co. LLP.
- To examine how CA freshers and articles were recruited through drives in Mumbai, Ahmedabad and Vadodara.
- To analyse the pan-India IT Audit recruitment process in Mumbai, Bengaluru, Hyderabad, Chennai, Gurgaon and Kolkata for senior and entry level roles.
- To understand the support given to the Taxation team (BFSI) with fresher recruitment.
- To compare vendor and referral success rates across the different recruitment streams.
- To reflect on the co-ordination and stakeholder management involved in arranging interviews, providing feedback and communication.
- To identify patterns, issues and best practice. To provide recommendations for improvement.

2.3 Scope

This is restricted to the work I personally carried out or assisted with during my four-week internship. It pertains to hiring requirements in Mumbai, Ahmedabad, Vadodara, Bengaluru, Hyderabad, Chennai, Gurgaon and Kolkata. It does not include compensation, employee turnover, or the performance of candidates after they are hired.

III. LITERATURE REVIEW

I have selected a few research areas to help make sense of some of the situations I came across. It is kept concise.

Breaugh (2008) observes that much research has historically focused on how to attract applicants. Nevertheless, it is important to consider the later stages of the process. If you receive a large number of applications but cannot assess them properly and promptly, it will not be of much help. This became clear in week 2, when we had a large number of resumes to review in Mumbai.

Schmidt & Hunter (1998) based their findings on 85 years of research and discovered that structured selection procedures are a better method of predicting people's job performance. Structured selection uses clear guidelines by which each person is evaluated. This enabled me to recognise the benefits of devising interview marking forms.

Zottoli & Wanous (2000) propose that the source of applicants can affect the kinds of candidates who join an organisation and how they behave after joining. However, this can differ from one situation to another. Armstrong

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& Taylor (2020) likewise emphasise that recruitment sources should be considered in light of the role and the situation. I noted this when reviewing vendor profiles and referrals.

Barber (1998) states that applicants form an impression of the employer based on how they experience the recruitment process. The speed, clarity and respect with which they are treated. Armstrong & Taylor (2020) also explore how HR's role has shifted from being more administration-oriented to collaborating more closely with the business. This became clear while I was working with candidates, hiring teams and partners.

IV. RESEARCH METHODOLOGY

4.1 Design

This paper adopts a descriptive qualitative methodology. I became involved in certain parts of the recruitment process through participant observation. This enabled me to understand how decisions were reached. This can involve minor changes in the process that a formal process document would not reveal. This has of course been shaped by my role within the process and by what I was doing. I have taken this into account when interpreting my findings. This will be addressed in the limitations section.

This could be regarded as a single embedded case study. In which the main case is the Talent Acquisition function at KPMG in India. The 4 recruitment streams I supported have been treated as individual areas.

4.2 Data & Analysis

The primary data used in this paper comes from my notes. These include screening notes, first round interview notes, interview assessment sheets, interview diaries, feedback and co-ordination notes. I have reviewed these to understand what I did each week, which sources I used to find candidates, where application volumes were high and where delays occurred. Secondary data was gathered from published research and publicly accessible organisational profiles. I have grouped the regular observations into six themes. These themes included sourcing, screening, scheduling, feedback, stakeholder communication and onboarding. A comparison of the 4 recruitment streams.

4.3 Ethics

Data about candidates is private, and client information must remain confidential. As a result, I have not included any candidate names, contact details, resume information or client names. I have included only one specific figure, showing that we had more than 100 resumes to review in Mumbai. All remaining observations are general and qualitative.

V. MY INTERNSHIP EXPERIENCE

5.1 Week 1: Statutory audit hiring for the financial sector

I assisted with the recruitment of statutory auditors within the financial area at BSR & Co. LLP. My manager was supported by an Assistant Manager. Being able to complete various elements of the recruitment process was extremely beneficial. These included finding people, interviewing and setting further interviews for those that successfully passed initial interviews and then liaising regarding requirements until these were agreed upon with the management team.

Understanding that each element of the recruitment process is inter-linked was greatly enhanced as a result of my involvement in more than one element. Occasionally I struggled to ascertain exactly what the recruitment manager was looking for and thus failed to select an appropriate person for progression. I also frequently neglected to confirm the availability of the interview panel and this consequently resulted in interview dates needing to change. Furthermore, as the feedback is now provided a day later than originally intended, people may begin to seek alternative employment during this period. Overall, I learnt much from the recruitment experience.

5.2 Week 2 - Mumbai Drive and CA Fresher recruitment

In week 2, my partner intern and I were given the responsibility of recruiting CAs for the Mumbai office. We reviewed over 100 CVs that had been submitted by both outside recruitment agencies and staff recommendations. Due to the high level of applicants and the need to meet a deadline, it was important that we efficiently shared our workload and understood the criteria that we should be assessing people on. From this I learnt important information.

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With such a high level of applicants it is especially important that the reviewing process is thorough. Failure to recognise suitable profiles will adversely affect the interview process. In addition, if there is no uniformity in the reviewing process then even a good person may be missed. Although recruitment agencies provided a greater quantity of CVs, the standard of these was less consistent. Consequently, we had to weed out numerous people. Staff recommendations provided a smaller number of CVs but these appeared to be a better match for the position. Usually these people also had a greater knowledge of the firm. Working alongside another intern vastly improved the recruitment process. We were able to discuss our assessments and so maintain uniformity in our reviewing.

Following completion of the drive I also helped with the recruitment of both CAs and articleists for this practice. Here, consideration had to be given to people's availability. An individual's availability is largely affected by their examination results and also by the timings of articleship completion/transfer. Thus, we needed to tailor our recruitment efforts to suit people's availability. People may also not be available if they are already in negotiation with another body. As freshers generally have little work experience, I placed greater emphasis on their academic achievement, along with their general attitude, communication skills and enthusiasm for audit. I also asked about their readiness to move house or to relocate.

5.3 Week 3: IT Audit recruitment across India

This week I was involved in a number of different areas. I was involved in interviewing for IT Audit positions in Mumbai, Bengaluru, Hyderabad, Chennai, Gurgaon and Kolkata. As opposed to financial audit, my approach to interviewing for IT Audit was slightly different. Candidates require knowledge about information systems, general, application and access controls, change management and data integrity. Furthermore, they must recognise links between these areas and financial reporting and regulation. In order to enable me to engage in appropriate conversations, I researched so that I at least had a fundamental understanding of these issues. Following the interviews I documented individuals' technical knowledge, experience and appropriateness for the role. This provided the team with information so that they could assess which candidates should progress further. I found this to be extremely informative. It enabled me to fully comprehend the candidates and also allowed others within the team to consult this information. Leaders in charge of recruitment in different cities were then able to swiftly establish if they wished to proceed with interviewing a particular person. Standardised headings facilitated comparisons to be drawn between those who had been interviewed on another day or in another city.

5.4 Week 4 – Onboarding and Tax (BFSI)

Following the successful selection of IT Audit candidates, I liaised with the hiring teams so that people could effectively on-board. I was also involved in recruiting CA Fresher staff for the Taxation team in BFSI. I organised interviews, monitored available posts and provided regular reports to the partnership. Despite there being fewer roles to recruit for, these were still diligently handled. As is standard, during partner led simulations roles are rigorously supervised. Problems therefore tend to be promptly identified in relation to both interview organisation and providing feedback. I recognised the significance of managing stakeholders. I ensured that I fully understood what was required and took great care to prevent inappropriate people being recruited due to the small size of our team. Reports were succinct and were produced and provided in good time.

VI. ANALYSIS AND DISCUSSION

6.1 Common structure for all streams

I observed that all 4 streams shared a common structure. This covered sourcing, initial screening, scheduling interviews, providing feedback and closing/onboarding. The importance placed on each part of the process differed depending on the type of role. In my experience, there was a clear structure for the recruitment processes at BSR & Co. LLP, however the practical approach differed. This depended on volume, seniority and location.

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Table 1: Comparison of the four hiring streams (my assessment)

Dimension	Statutory Audit	CA Freshers / Articleship	IT Audit	Tax (BFSI)
Volume	High (Mumbai drive: 100+ resumes)	High	Moderate to high	Low
Seniority	Entry to mid-level	Entry-level	Entry-level to senior	Entry-level
Locations	Mumbai	Mumbai, Ahmedabad, Vadodara	Six cities	Mumbai
Main focus	Getting the initial screening right	Planning around examination and candidate availability dates	A documented technical assessment	Clear updates and communication with partners
Main challenge	Managing a large volume within the deadline	Aligning recruitment with candidate availability	Coordinating across different cities	Meeting partner expectations

6.2 The first pass decides efficiency

For larger numbers of applications, the stage that contributed most to efficiency was making sure initial screening remained consistent. Breaugh (2008) makes this point when noting that it is not simply about drawing applicants in but also about making sure they are properly assessed. During the Mumbai drive, my co-intern and I agreed on the screening criteria, so we reached similar decisions with very little discussion. If the criteria had not been clear, we would have questioned our decisions more.

6.3 Vendor & Referral Sourcing

Both sourcing methods were used across the hiring streams, but how valuable they were depended on the context. For a high-volume requirement in a single city, both methods proved useful because they let us build a talent pool quickly. For pan India recruitment covering both junior and senior roles, however, we had to make sure we asked more detailed questions and used written assessments. This supports the view that a method may suit larger-volume entry-level roles but not roles that call for specialism or seniority (Armstrong and Taylor, 2020). This is broadly in line with the idea that a relationship would exist between the source and the type of candidate (Zottoli and Wanous, 2000). I cannot, however, draw on this experience to demonstrate that such a relationship exists. Since I would not have had access to retention or job performance data, I could only comment on how suitable the candidates appeared during screening.

6.4 Written Assessments

While working in IT Audit, I had prepared written assessments for the candidates. These have been found to be more effective because they are structured (Schmidt and Hunter, 1998). Although I cannot confirm that my assessments were statistically valid, I could see the benefit during the internship. Decisions were made more quickly and less clarification was needed from hiring leaders. I was also more conscious of the evidence on which I was basing my decisions. At first my notes focused on what the candidate said, but by week 4 I was recording what the responses meant and which areas I wanted to explore further with them. This improved through having regular conversations with my Assistant Manager and Manager. They would frequently ask me to explain the reasoning behind the score I had assigned them.

6.5 Coordination

Whilst identifying suitable people was not always the most time consuming section of the process, using both external sources and word-of-mouth proved to be beneficial. Further to this, more time was spent in updating people, as well as interviewers and hiring leads. This became harder particularly when recruiting for multiple cities (IT Audit) or where

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time was limited for audit hiring. Frequently I had to contact people in order to ascertain their position and then share this with others. People develop a view of a company as part of the recruitment process (Barber, 1998). I recognised that people soon become aware of this view if there is poor communication. Furthermore, people can also choose to accept alternative job offers if the recruitment process is not concluded quickly enough.

6.6 Knowledgeable Intermediary

Throughout the 4 streams, I have recognised that a recruiter's role encompasses much wider than I previously thought. They need to evaluate people, present information to inform decision making and communicate with those involved. As HR continues to transition into a business partner (Armstrong and Taylor, 2020), I recognised this in both the IT Audit and Tax streams. Firstly I needed to understand the specialist knowledge so that I could effectively converse with people. Then I needed to summarise this information so that it was easily understood by both management and partners. In summary, a recruiter acts as the intermediary between a company's requirements and the available talent pool.

6.7 Learning Points

From my internship I learnt 3 main points. Primarily, recruitment is often done in a time pressured manner and can therefore lack sufficient information. Presenting information to underpin decisions improves the decision making process. Secondly, I became more aware of the person behind the CV. People are making major career decisions and are often unsure about what to expect. Thus it is very important to communicate with honesty and speed. It is also important to do so in a courteous manner. Thirdly, despite recruitment seemingly being an individual function, it is reliant upon good communication between many different people including; managers, interviewers, hiring leads, partners, external sources, people who refer people and even fellow interns. Throughout my internship I further developed my interest in the Talent Acquisition area within professional services and the BFSI sector. Within this I learnt how to analyse and evaluate recruitment and improve processes.

VII. SUGGESTIONS

Below are my suggestions, informed by my experience and observations during my internship. As I was only with the team for one month, these remain simply my suggestions.

Implement a uniform format for first interviews. For example, within IT Audit I found this useful. Using a common format and filling in relevant aspects for each job will aid both graduate and senior recruitment.

Create a generic log to monitor, across different cities, what is required. During my internship I often had to contact people to obtain information regarding their status. Implementing a log would reduce this.

Define timescales for providing feedback. As people may be weighing up different job offers, you wish to avoid losing them due to preventable late feedback.

Record basic statistics relating to the performance of external sources and referrers. Monitoring the number of CVs that reach the shortlisting stage will enable the team to recognise where best to source people.

Develop a list of actions to undertake during someone's induction. Induction may require numerous further actions to be taken and so having a list will ensure that nothing is missed.

Time CA fresher and articleship recruitment so that it fits around examination and articleship end dates. Contact people in good time so that their availability can be taken into account.

At the outset of a recruitment requirement, hold a brief conversation to identify core and desirable skills and qualifications. Also identify what would constitute a good response.

Provide interns and new recruiters with a short training session detailing expectations for shortlisting, alongside issues such as confidentiality, interview practice and how to use the recruitment log. This is particularly useful for those who are actively undertaking recruitment duties.

VIII. LIMITATIONS

There are a number of limitations to this research. Firstly, it is based on one intern's experience within one organisation and has therefore been coloured by my viewpoint. Neither the views of people being recruited, interviewers,

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management or partners have been included. Furthermore, no information regarding results has been gathered. Confidentiality has been maintained by not disclosing details of either people being recruited or clients. Only one quantitative piece of data was collected during my internship – namely that in the Mumbai drive, over 100 CVs were analysed. As I was actively engaged in recruitment, I may have concentrated predominantly on those areas for which I was accountable and so may not have recognised all elements of the team's activity.

IX. CONCLUSION

This paper aimed to investigate how audit and tax recruitment is undertaken within a large professional services firm. I can recognise both a generic recruitment process and variations to this which are adapted to meet the needs of differing recruitment streams. Good uniformity in shortlisting and in test creation for interviews, along with role and city specific sourcing and good communication with both people and hiring leads, all contribute to an efficient recruitment process. Nonetheless, there were some coordination issues to be addressed.

Personally, my internship enabled me to recognise that in addition to the process, recruitment requires good judgement and team working skills. Although at the commencement of the month I was able to describe the nature of shortlisting interviews, by the end I had undertaken interviews, created tests and was able to explain my decision making. This is the key point I have taken from my internship.

X. AREAS FOR FURTHER RESEARCH

Further research could be conducted over a longer period, examining recruitment requirements from initial sourcing through to joining and early performance. This would allow you to determine whether a link exists between screening quality and outcomes. A larger study could cover more offices and service lines. It could also incorporate feedback from candidates, interviewers and partners. Quantitative research could examine time to fill, cost per hire, yield and conversion rates from different sources across different verticals. Another useful area would be examining how the use of applicant tracking systems and other recruitment technology affects the amount of co-ordination needed.

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