



Surviving Busy Season: Microbreaks and Supervisory Support as Coping Mechanisms

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Purpose: To explore the effects on end-of-day fatigue of (i) microbreak activities as a strategy that can be personally enacted by accountants, and (ii) supervisory support as a managerial skill that can be learned by supervisors to support their staff.

Background information: Public accounting is a deadline-driven profession that requires periods of long hours and significant workloads to meet client demands and regulatory requirements. During busy season, public accountants experience increased stress, cognitive fatigue, and burnout (Sweeney and Summers 2002; Jones et al. 2010; Hurley 2017). All of which are root causes of reduced performance, impaired judgment and decision making, and increased turnover (Herda and Lavelle 2012; Lopez and Peters 2012; Hurley 2019). While public accounting firms are aware of these issues and are working to better manage their employees' workloads (KPMG 2015; Hinchcliffe 2021), regulators continue to voice concerns regarding the busy season environment and its potential effects on work quality (Hanson 2013; PCAOB 2015). Further, no research to date examines whether efforts by regulators and firms are narrowing the gap in accountants' workload and hours, and thus their fatigue between busy season and normal work periods.

Our study investigates two practical and sustainable ways to reduce accountants' daily fatigue during busy season. Specifically, we investigate the effects on end-of-day fatigue of (i) microbreak activities (hereafter "microbreaks") as a strategy that can be personally enacted by accountants, and (ii) supervisory support as a tacit managerial skill that can be learned by supervisors and used to support their staff. Accounting research to date focuses primarily on how characteristics of busy season negatively impact accountants' attitudes and work quality (Persellin et al. 2019; Christensen et al. 2021), while research on effective coping mechanisms that can mitigate these negative effects is scarce.

Microbreak activities: Microbreaks are voluntary breaks, ranging from a few seconds to several minutes, during the workday in which employees engage in respite activities that shift their attention away from work tasks (Kim et al. 2017, 2018). Research suggests that microbreaks reduce end-of-day negative affect, improve performance, and increase work engagement during relatively normal work conditions. This study is unique because we examine the effects of microbreaks during stressful periods of work. Four primary categories of microbreak exist:

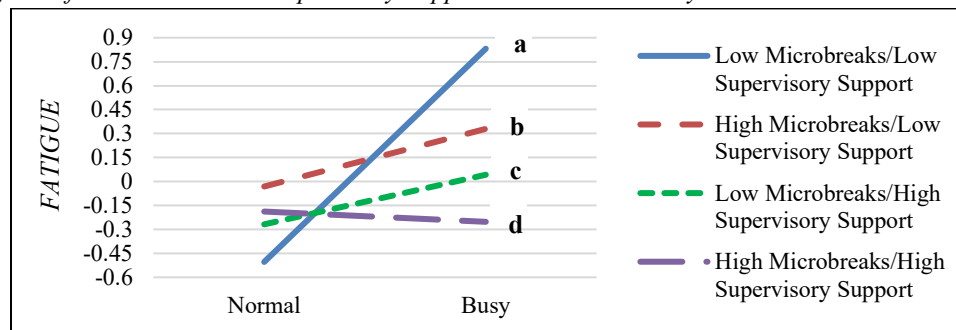
- *Relaxation activities* such as stretching, taking a walk, or listening to music
- *Nutrition activities* including consumption of snacks and caffeinated or noncaffeinated beverages
- *Social activities* like communicating (e.g., texting or chatting) with friends, family, or coworkers about nonwork matters

- *Cognitive activities* that redirect cognitive attention and effort to allow a mental break from work demands, such as reading newspapers or magazines

Supervisory support: Supervisory support refers to employees’ beliefs that their supervisors value their contributions and care about their well-being (Eisenberger et al. 1986). Research suggests that when leaders provide individualized consideration (i.e., being attentive to followers’ needs and concerns), employees feel shielded from job burnout and strain. Effective support from supervisors also leads to improved job satisfaction and task performance, and can offset effects of negative work stressors (e.g., Andiola et al. 2021).

Analysis and Conclusions: We analyze 44 auditor and tax professionals’ responses to bi-daily logs from Big 4, national, and regional firms for three days during a relatively normal period of work, and again during busy season to determine the effect of their microbreak frequency and perceived supervisory support on end-of-day fatigue. We find that accountants who take more microbreaks during their busy season workday end their day significantly less fatigued (Figure 1, point b). We further examine each microbreak subcategory and find that relaxation and cognitive activities provide the greatest recovery benefit followed by social activities. Nutrition activities do not appear to be restorative during busy season. We also find that accountants who receive a high level of support from their direct supervisor feel less fatigued at the end of the day (Figure 1, point c). The effects of each of these mechanisms – microbreaks and supervisory support – is more pronounced during busy season, indicating that both are effective coping strategies during periods of long hours and heavy workloads. Finally, we investigate the combined effect and find accountants who pursue microbreaks and receive a high level of support benefit the most (Figure 1, point d).

Figure 1. *Effects of Microbreaks and Supervisory Support in Normal vs. Busy Season Work Periods*



Key takeaways: What do these findings mean for firms and accounting professionals?

- Taking microbreaks throughout your workday is important, and may improve your well-being by alleviating fatigue during periods of long hours and heavy workloads.
- Relaxation and cognitive activities appear to have greater restorative benefits, so consider taking a walk or reading a magazine to help break up tasks during your work day.
- Firms should make audit team leaders aware of the benefits of microbreaks to help develop team norms that make team members feel comfortable taking breaks when necessary.
- Tacit managerial skills, like being considerate to your staff, are important. As you climb the ladder, keep in mind that the support you provide during busy season will benefit your staff.
- Firms should provide training to develop supervisors’ tacit managerial skills, and incentivize their use on a daily basis to improve work environments of teams during busy season.

If you would like more information about this study and the results, please reach out to Lindsay Andiola by phone (617-922-3791) or e-mail (lmandiola@vcu.edu).

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