Executive Summary of *"Surviving Busy Season: Using the Job Demands-Resources Model to Investigate Coping Mechanisms"*

This study investigates how cognitive fatigue impacts public accountants, especially during high-demand periods like busy seasons. Using the Job Demands-Resources (JD-R) model and effort recovery theory, it explores how microbreaks and supervisory support can reduce fatigue, improve well-being, and enhance audit quality.

Method: The research uses a two-part approach. First, a field study tracks 44 public accountants' experiences during normal work periods and busy seasons via bi-daily logs, focusing on fatigue, microbreaks, and supervisory support. Second, an experiment with 179 participants investigates the impact of microbreaks on fatigue and error detection in an audit task.

Key Findings and Results:

1. Both microbreaks and supervisory support significantly reduce end-of-day fatigue, especially during busy seasons.
2. The combined use of microbreaks and supervisory support produces the greatest reduction in fatigue.
3. End-of-day fatigue negatively impacts next-day fatigue by reducing sleep quality.
4. In the experimental setting, microbreaks improve error detection, demonstrating a link between reduced fatigue and improved audit quality.

Key Takeaways:

- Microbreaks are a simple and effective way to reduce fatigue, particularly when job demands are high.
- Supervisory support plays a crucial role in mitigating fatigue and enhancing employee well-being.
- The joint use of both mechanisms offers the most significant benefit to reducing fatigue during busy seasons.
- Firms should encourage the use of microbreaks and invest in supervisory training to foster a supportive work environment, improving both employee well-being and audit outcomes.

Contributions to Literature:

- **Theory and Practical Implications:** This study advances JD-R theory by demonstrating that microbreaks can directly mitigate job demands like high workload and long hours, which are typical during busy season. It provides evidence that reducing fatigue improves audit quality.
- **Literature Extension:** The research extends the literature on burnout and audit quality by offering causal evidence of how microbreaks and supervisory support reduce fatigue and enhance audit performance. It also contributes to the JD-R model by showing the interactive effects of job crafting (microbreaks) and job resources (supervisory support) on fatigue during extreme job demands.

Overall, this study highlights the importance of addressing cognitive fatigue in public accounting through cost-effective strategies like microbreaks and supervisory support, which can improve both employee well-being and audit quality during high-demand periods.