

# Workload Compression Survey Results

## How Does Your Firm Cope?



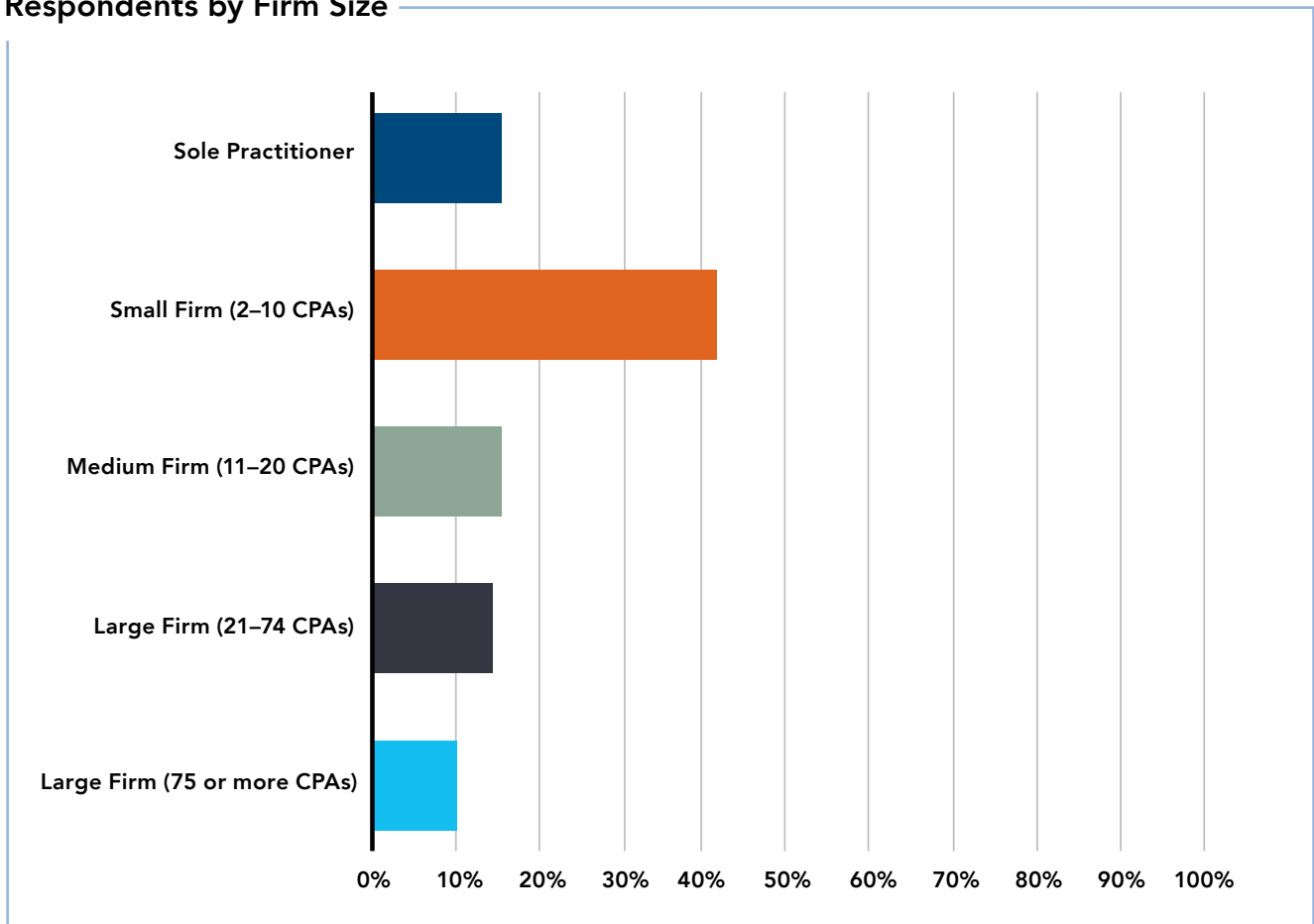
# WORKLOAD COMPRESSION SURVEY QUESTIONS AND RESULTS

## HOW DOES YOUR FIRM COPE?

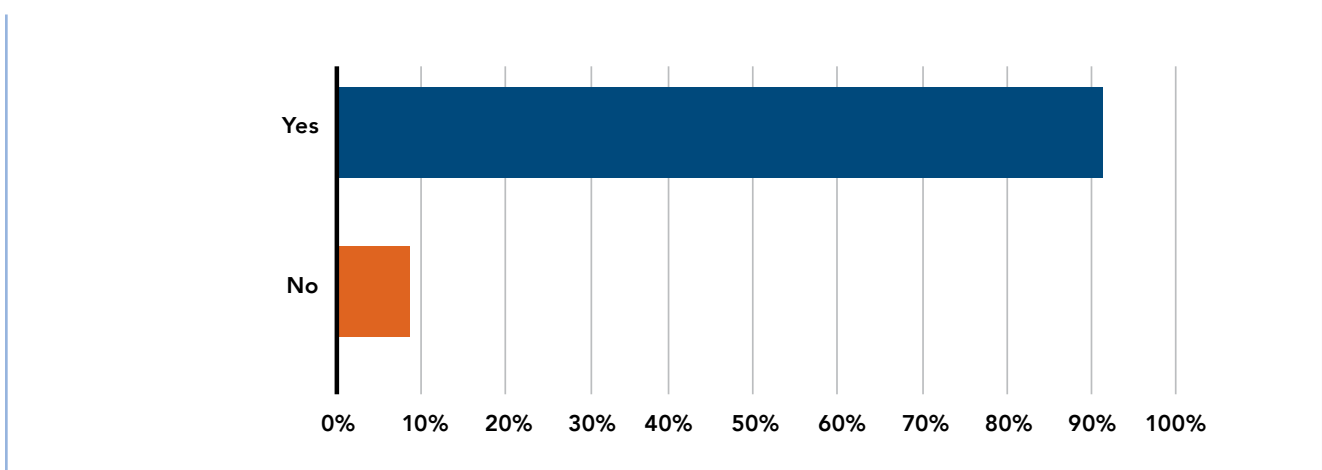
The AICPA characterizes workload compression as a condition of excessive job demands caused by the 1986 Tax Reform Act (TRA). The TRA severely limited the ability of businesses to use anything other than a calendar year-end reporting for tax purposes. Consequently, professional accountants find their tax and audit work compressed into the first quarter of each year. In an earlier study, Cluskey and Vaux (1997a) found job stressors, such as excessive job demands, contributed to job stress, which ultimately leads to degraded job performance. Cluskey and Vaux (1997b) also found workload compression to be a possible contributor to occupational stress in professional accountants. Many firms have incorporated specific management practices to help their employees cope with the extremely high job demands during this period of workload compression.

Workload compression has consistently been a top five issue for the AICPA Private Companies Practice Section (PCPS) firms across all sizes. In May 2016, CPA Firm Management Association (CPAFMA) worked with PCPS to survey over 125 members of both organizations to identify strategies firms are using to mitigate the impact of seasonality and workload compression.

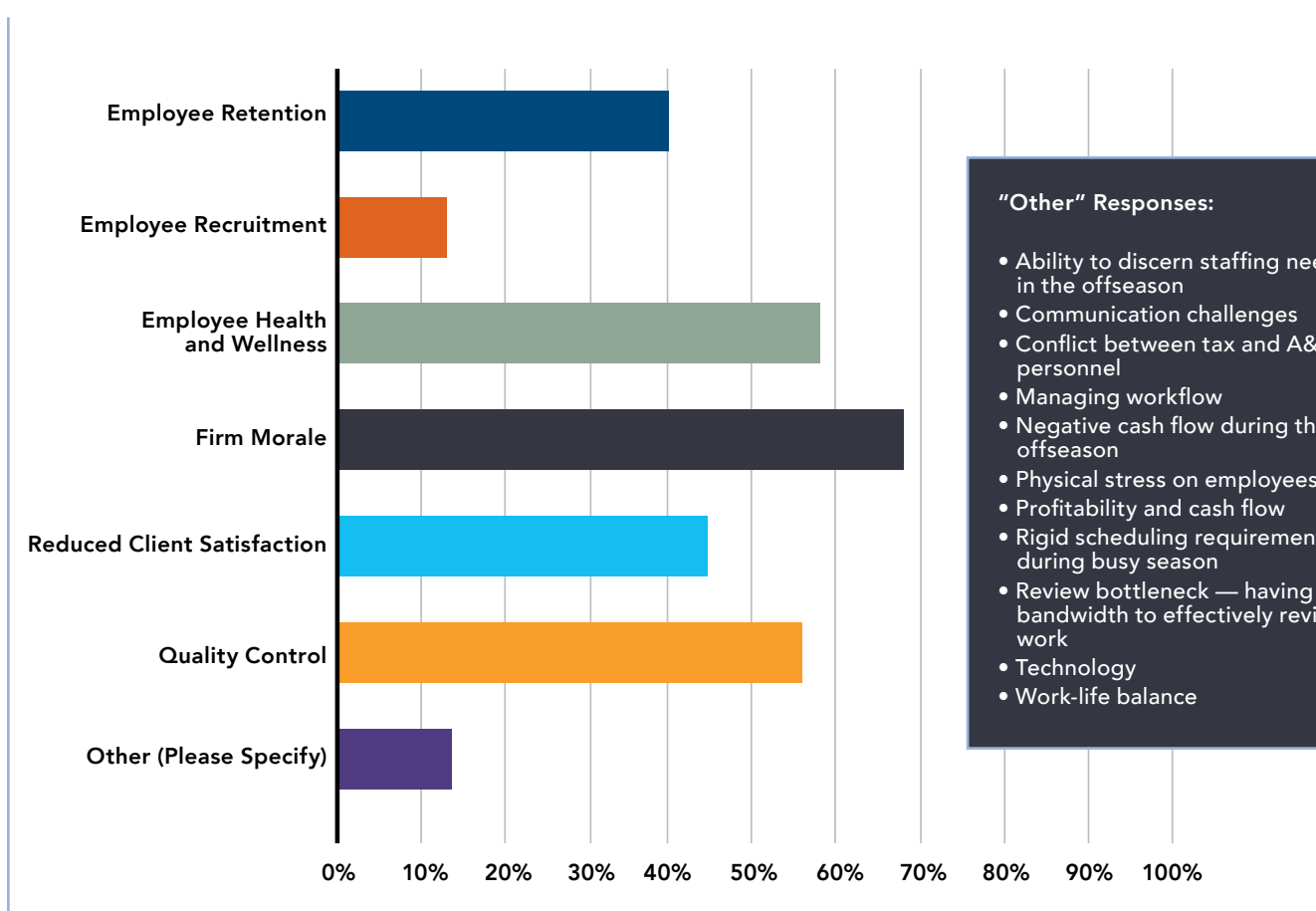
### Respondents by Firm Size



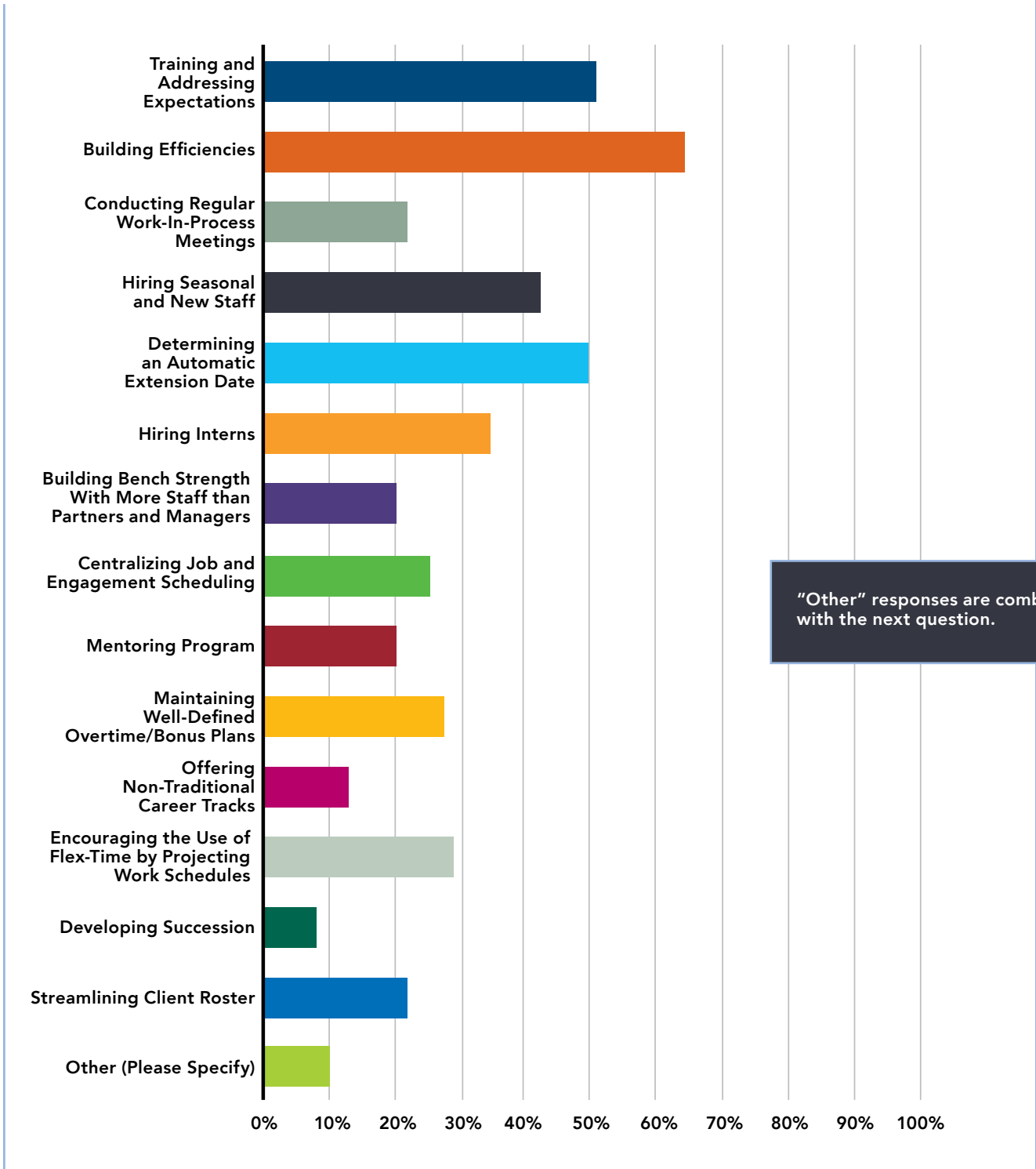
## Is workload compression a top 10 issue at your firm?



## What three issues most impact your firm as a result of workload compression?



**What types of practices does your firm currently use to mitigate the impact?  
(Check all that apply.)**



## What mitigating approaches has your firm used to combat these issues, and what separates your firm's strategy from others?

- Limit maximum hours per week
- Encourage staff to look for new services to provide to clients after busy season while working on current clients during busy season
- Manage client expectations
- Manage workflow and consider using a workflow management tool
- Take advantage of early season (January to February 15)
- Use a results-oriented management style vs. hours approach
- Hire part-time tax preparers for individual returns
- Review realization and find ways to improve if below 85%
- Create standard processes to make workflow more efficient
- Don't require mandatory Saturdays and Sundays
- Continue to provide software training even in busy season
- Have weekly client status calls
- Have proactive client management and expectation discussions
- Provide efficiency and project management training prior to busy season
- Embrace and use technology
- Implement a strict client selection process
- Use portals
- Clearly communicate firm expectations
- Allow professionals to work less than full time May-December and work regular hours or overtime January-April
- Don't accept new business in busy season
- Hire interns and seasonal employees
- Provide feedback to staff on work and production goals and revenue
- Set a fixed extension date and communicate to clients in advance to manage expectations
- Focus on client service and response time even if it means filing more extensions (e.g., don't let a client comment/question go unanswered for over 24 hours)
- Build in "tax prep only" days to focus on return preparation without the distraction of email, phone calls, etc.
- Move to automated population of tax returns
- Plan, plan, plan
- Accept appointments with clients only on certain days of the week
- Accept your limitations — you can only do so much!
- Contact clients throughout the year to manage their expectations
- Have outside activities to help staff deal with stress
- Only keep top-notch clients
- Set fixed dates for clients to provide information
- Automatically put returns on extension that you know will not get completed
- Give staff the opportunity to participate in on-site busy season CPE
- Minimize overtime
- Enforce that new clients be on extension
- Close office on Fridays during the summer months
- Provide spot bonuses
- Build a good non-peak client base
- Provide job assignments based on staff experience and knowledge
- Have weekly staff meetings and review a centralized jobs-in-progress listing
- Encourage/recommend extensions to spread workload over the year
- Allow staff flexibility on where and when they work
- Provide meals for staff during the busiest times
- Use audit practice with multiple FYEs to spread work throughout the year
- Provide post-busy-season time off
- Encourage a daily work break with a fun video or bit of internet humor
- Encourage staff to move non-busy season client projects to after April 15
- Rely heavily on experienced, existing staff
- "Fire" repeat problem clients
- Offer professionals Fridays off from Memorial Day to Labor Day

