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**Seasonal Workload and Well-Being in Auditing: Evaluating the Impact of the
Recovery Phase on Job and Life Satisfaction**

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Abstract

This study explores how auditors experience the recovery phase following the busy season and examines the extent to which this period restores well-being, job satisfaction, and life satisfaction. Based on 13 qualitative interviews with auditors from Big Four and mid-sized firms, the findings show that the off-season provides essential relief, allowing auditors to regain energy, balance, and motivation. While life satisfaction increases noticeably during this period, job satisfaction remains relatively stable due to acceptance of the profession's seasonality. However, recovery effects are temporary, highlighting the need for continuous resource management and supportive organizational structures throughout the audit cycle.

Keywords: *Job Satisfaction, Life Satisfaction, Subjective Well-being, Audit Profession, Seasonal Workload, Recovery*

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1. Introduction

Life is like riding a bicycle. To keep your balance, you must keep moving. - Albert Einstein

Balance is often considered the foundation of personal and professional well-being. Einstein's metaphor of movement being a prerequisite for balance captures the central paradox of modern working life: maintaining stability requires constant motion and adaptation. In the auditing profession, however, this balance is constantly threatened by the extreme seasonal fluctuations in workload. Auditors transition from intense periods of activity and long working hours during the busy season to a sudden slowdown in the off-season. Although this quieter period is intended to restore balance, the abrupt change in pace can sometimes have the opposite effect, resulting in feelings of emptiness or disconnection rather than recovery (Bendassolli 2017). It mirrors the lived experience of many audit professionals, for whom a sense of balance depends on a constant shift between periods of high and low workloads (Buchheit et al. 2016).

In today's business world, mental health and well-being are widely recognized as critical factors for long-term performance and employee engagement (Halliday et al. 2024). Rising competitive pressures and long working hours have made it clear that professional success cannot be measured solely by productivity or financial results. Long-term satisfaction, resilience and recovery have also become essential to organizational sustainability and individual motivation (Ramesh 2023).

This focus is particularly relevant in the auditing profession, where workload peaks are structural rather than situational (Persellin et al. 2019). The cyclical nature of the audit year - with intense, high-pressure months followed by quieter periods - means professionals must constantly adapt to periods of acceleration and deceleration. Research has shown that such fluctuations can cause significant stress, resulting in work-family conflict, fatigue, and diminished well-being (Buchheit et al. 2016; Pasewark & Viator 2006). However, the same cycle might also provide opportunities for recovery and reorientation. This raises the key

question of this research: is it possible to maintain equilibrium when the rhythm of work is so uneven? In other words, *to what extent is the recovery phase after the busy audit season perceived as sufficient to restore well-being and improve job and life satisfaction?*

In order to address this question, the study is structured as follows: The theoretical framework introduces the concepts of job and life satisfaction, the impact of seasonal workload in auditing and relevant stress and recovery theories. The methodology section then outlines a qualitative approach based on semi-structured interviews, designed to capture auditors' experiences and perceptions. Next, the empirical findings present the insights gained from these interviews. Finally, the discussion and conclusion interpret these findings through the lens of existing theory and reflect on their implications for leadership and organizational practice within the auditing profession.

2. Theoretical Framework

2.1. Job satisfaction and life satisfaction: Definitions

Job satisfaction and life satisfaction represent two important aspects of overall well-being (Chen et al. 2025). In line with Collin's dictionary, satisfaction refers to "the pleasure [...] you feel when you do [...] or get something that you wanted or needed" (cited in Atre and Baxi 2024, 35). Accordingly, job and life satisfaction both describe how people evaluate whether their personal and professional expectations are being met. Given that work constitutes a central part of most people's lives, experiences in the workplace inevitably shape overall well-being and life evaluation (Judge and Klinger 2008). Understanding this interdependence helps to explain how professional experiences can influence personal happiness and long-term well-being, particularly in demanding roles where the distinction between work and personal life can become blurred.

Life satisfaction

Life satisfaction is often defined as a person's overall evaluation of their life. Diener (1994, 107) describes it as the "global judgement that people make when they consider their life as a whole", emphasizing that it is a cognitive process whereby individuals evaluate their lives based on various personal criteria (Cheung and Lucas 2014). At its core, life satisfaction functions as a subjective assessment of one's perceived prospects of achieving personally meaningful goals (Ko et al. 2023). Some authors also highlight that life satisfaction is influenced by factors such as gender, financial situation, and other personal or social circumstances (Kaas et al. 2025; Filippidis et al. 2019). Similarly, Riley et al. (2006) explain that life satisfaction encompasses a person's reflection on their happiness and sense of well-being in various areas of life, including family, friends, environment, and self-perception. Together, these studies propose that life satisfaction comprises more than short-term emotions - it reflects how individuals evaluate the overall quality and value of their lives.

Job Satisfaction

Job satisfaction is a central concept in organizational psychology. Atre and Baxi (2024, 34) describe it as "a critical aspect of organizational psychology, serving as a cornerstone for understanding employee motivation, [...] engagement, and overall well-being in the workplace". It is an individual's personal evaluation of their job experience, including the feelings of contentment, fulfilment, and happiness that they derive from their job role and work environment (Atre and Baxi 2024). Furthermore, the same authors state that research has revealed a strong correlation between job satisfaction and favorable results such as increased employee retention, productivity, and performance. Satisfied employees are also more likely to demonstrate greater commitment, engagement, and discretionary effort, thereby contributing to the overall effectiveness and success of the organization (Atre and Baxi 2024).

Additionally, job satisfaction also involves a broader cognitive evaluation of one's work, influenced by emotions, beliefs, and behaviors. As highlighted in the literature, employees form attitudes towards their jobs by considering how they feel at work, what they believe about their tasks and environment, and how they react to these conditions. Job satisfaction encompasses more than momentary feelings of happiness or fulfilment, being influenced by factors such as managerial style or opportunities for autonomy. In this sense, job satisfaction reflects an overall assessment of both the work itself and the conditions under which it is performed (Kumari and Pandey 2011).

2.2. Seasonal workload in the audit profession

As mentioned above, the link between job satisfaction and life satisfaction is particularly important in demanding professions, where the boundaries between work and personal life often become unclear. Auditing is a prime example of such a profession, as its pronounced seasonality follows a cyclical pattern in which personal time off is often restricted during busy periods (Baldacchino et al. 2018). The seasonality in auditing arises from the fact that most clients have a December 31 fiscal year-end, which compresses audit work into a short time frame early in the year (Lopez and Peters 2012). The unique nature of the public accounting 'busy season' creates an environment characterized by long hours and a lack of personal time (Buchheit et al. 2016). This period increases workload pressure, work-family conflict, and employee burnout (Buchheit et al. 2016). Compared to many other professions, accounting professionals experience time and budget pressures more frequently, as well as tight deadlines and work overload. All of these factors act as significant job stressors (Buchheit et al. 2016).

Furthermore, as mentioned in Buchheit et al. (2016), previous research has shown that the public accounting profession is unique in the cyclical nature of its workload, with extreme peaks during the busy season and lower intensity during the off-season. This pattern of workloads not

only heightens work-family conflict and burnout, but also lowers job satisfaction and increases the intention to leave the company (Pasewark and Viator 2006; Jones et al. 2010).

Additionally, recent empirical data further emphasizes the magnitude of this workload. Persellin et al. (2019) found that, during the busy season, auditors work an average of 65 hours per week, with some reporting peaks of up to 80 hours, which highlights the intensity and strain that characterize the profession.

In contrast, the off-season, which usually occurs during the summer months, represents a period of significantly lower workload for auditors. During this time, firms often encourage employees to take time off to recover from the intensive demands of the busy season and to compensate for the extra hours worked earlier in the year (Pasewark and Viator 2006).

Such extreme fluctuations in workload illustrate why auditors face particular challenges in maintaining balance. Therefore, understanding how these professionals experience the transition between high- and low-workload periods is essential in order to assess whether recovery phases can effectively restore their well-being, both professionally and personally.

2.3. Theories of stress, recovery, and resources

As discussed in the previous section, auditors experience significant fluctuations in their workload (Buchheit et al. 2016). The recovery phase following the busy season gives auditors the chance to recharge and regain a sense of balance. According to Dael et al. (cited in Harvard Business Review 2022), “recovery is the process of restoring symptoms of work stress (anxiety, exhaustion, and elevated levels of the stress hormone cortisol) back to pre-stressor levels.” Effective recovery is essential, as it supports mental and physical health, emotional balance, and overall performance (Dael et al. 2022). However, as the authors note, “the process of recovery introduces a paradox,” (Dael et al. 2022, 3) since individuals are often least able to prioritize rest when they are most depleted. As stress and recovery are closely linked to well-being and satisfaction, it is important to understand this period in order to evaluate whether it

compensates for the strain accumulated during the busy season. The following section introduces theoretical models that explain how stress and recovery processes interact, most notably the *Effort-Recovery Model* by Meijman and Mulder (1998), *Conservation of Resources Theory* by Hobfoll (1989) and the *Transactional Model of Stress and Coping* by Lazarus and Folkman (1984).

2.3.1. Effort-Recovery Model (Meijman & Mulder)

The Effort-Recovery Model (ERM) by Meijman and Mulder (1998) explains how job demands and recovery processes interact to influence well-being. According to the model, effort expenditure at work activates employees' bodily stress systems and depletes their resources, leading to short-term *load reactions* such as fatigue, irritability, and reduced energy (Flaxmann et al. 2018; Van Veldhoven 2008). These load reactions are considered normal and reversible, provided sufficient recovery occurs after work. Furthermore, the model “suggests that daily levels of fatigue and negative emotions can be viewed as naturally fluctuating ‘load reactions’ that should return to [...] baseline [...] once work demands [...] have ceased” (Flaxmann et al. 2018, 127). However, if recovery is insufficient, the body’s stress systems remain activated, which can lead to chronic strain, mental health problems and decreased performance (Flaxmann et al. 2018; Van Veldhoven 2008).

Within the auditing profession, this framework is particularly relevant. During the busy season, auditors face constant high job demands, such as tight deadlines and mental overload, causing continuous activation of stress responses (Buchheit et al. 2016; Raihan and Setiyawati 2025). The subsequent recovery phase is therefore essential in allowing these *load effects* to reverse and resources to be restored. In line with this reasoning, the present study assumes that a reduction in job demands during the recovery phase should enable auditors to return closer to their baseline levels of energy and emotional stability, and to experience a perceived improvement in their overall well-being.

2.3.2. Conservation of Resources Theory (Hobfoll)

The Conservation of Resources Theory (COR), developed by Hobfoll (1989), is a theory which explains how individuals respond to stress in order to maintain their sense of well-being. Central to the theory is the idea that “humans are motivated to protect their current resources and acquire new resources” (Halbesleben et al. 2014, 1334). According to Hobfoll (1989), these resources can be objects, personal characteristics, or energies that individuals value or that serve as a means to achieve valued outcomes. Stress arises not only from the loss of resources, but also from the threat of losing them, or from failing to acquire new resources despite investing effort (Hobfoll 1989). Moreover, even burnout can occur when individuals consistently dedicate large amounts of time and energy to their work without allowing themselves enough time to recover or replenish these resources. Often, they will neglect personal areas of their life, such as spending time with family or maintaining social relationships, in order to sustain their work performance (Hobfoll 2001). Additionally, the theory also introduces the concepts of *loss spirals*, whereby continuous loss of resources leads to further depletion, and *gain spirals* (Hobfoll 1989), whereby initial resource gains lead to “[...] a better position to invest and gain additional resources (Halbesleben et al. 2014, 1336). In the auditing profession, this framework is highly relevant: prolonged busy periods can exhaust key personal resources, leaving individuals in a depleted state (Bhaskar et al. 2023) and increasing the risk of entering a loss spiral if recovery opportunities are insufficient. In contrast, the quieter off-season has the potential to initiate a gain spiral by allowing resources such as energy, motivation, and time for personal relationships to be restored. Based on this logic, the study posits that the off-season functions as a resource-replenishing phase, supporting the hypothesis that recovery enables auditors to rebuild depleted resources and thereby enhances their perceived well-being.

2.3.3. Transactional Model of Stress and Coping (Lazarus & Folkman)

The Transactional Model of Stress and Coping developed by Lazarus and Folkman (1984) conceptualizes stress as a dynamic process shaped by the interaction between individuals and their environment. At its core are two appraisal stages: *primary appraisal*, in which individuals evaluate whether a situation is threatening or challenging, and *secondary appraisal*, which concerns the perceived availability of coping resources. These evaluations determine how stress is experienced and which coping responses are activated (Akçakese et al. 2025).

Based on these appraisals, the model distinguishes between *problem-focused coping* - aimed at addressing or changing the stressor through strategies such as planning or seeking instrumental support - and *emotion-focused coping*, which involves regulating one's emotional response through mechanisms such as social support or acceptance (Ahmadi et al. 2024).

This framework is particularly relevant to auditing, as it helps explain why auditors with similar workloads may experience stress differently. Differences in perceived control, team support and personal competence influence whether demanding periods are appraised as manageable or overwhelming. The model therefore complements the ERM and COR theories by emphasizing that stress in auditing is not driven solely by objective workload demands, but by the subjective appraisal of those demands and the coping resources available.

3. Methodology

3.1. Research design and rationale

Building on the theoretical frameworks that outlined the connection between stress, recovery, and overall well-being, the next section focuses on how these dynamics manifest in practice. The following chapter introduces the methodological approach applied to examine auditors' perceptions and experiences of recovery after the busy season, as well as its impact on their well-being, job satisfaction, and life satisfaction. Since these insights are subjective and

may differ between individuals and organizations, a qualitative research approach was chosen (Maitlis 2017).

To gather detailed and in-depth perspectives, semi-structured interviews were conducted with auditors. This method allows participants to openly share their thoughts and experiences while following a general structure of guiding questions (Al Balushi 2018). It provides flexibility to ask follow-up questions, enabling deeper insights into personal experiences and individual recovery processes. This approach was considered the most suitable for exploring recovery in a structured but conversational way, allowing participants to express their perceptions in their own words.

The interviews covered topics such as workload and stress during the busy season, recovery experiences and strategies during the off-season, and perceived changes in well-being, job satisfaction, and life satisfaction (see Table 2 in Appendix). Each interview lasted approximately 30 minutes and was conducted online to ensure flexibility for participants, with all interviews taking place throughout October 2025. Participants were recruited through professional networks, LinkedIn, and personal contacts on a voluntary basis. The interviews were recorded with the participants' consent and later transcribed for analysis. Participants were informed about the study's purpose beforehand, and confidentiality was ensured throughout the process to encourage openness and honesty.

3.2. Data analysis approach

The interview data collected were analyzed using a qualitative content analysis approach (Mayring 2014). After transcribing the interviews, the data were coded and grouped into four thematic categories related to recovery, well-being, and satisfaction (see Table 3 in Appendix). This method combines systematic analytical procedures with an interpretive perspective, enabling textual data to be categorized and examined in a structured yet flexible way. In line with the principles outlined by Mayring (2014), categorizing text passages is considered a

qualitative interpretive act guided by clear content-analytical rules. The aim of the analysis was to identify recurring patterns and interpret how auditors perceive recovery after the busy season.

4. Empirical Findings

4.1. Overview of participants

The study included a total of 13 participants from Germany and Austria who are currently employed either at one of the Big Four accounting firms or at smaller auditing companies (see Table 1 in Appendix). The participants hold different positions within their respective firms, ranging from Associate to Partner, and therefore represent various levels of professional experience in auditing.

To ensure confidentiality and handle the often very personal insights with discretion, participants are referred to by their initials only. Additionally, instead of naming specific firms, only the distinction between Big Four and smaller audit companies is provided. This approach allows for an open discussion of experiences while maintaining the anonymity of all interviewees (see Table 3 in Appendix).

4.2. Stress and workload during the busy season

For almost all participants, the busy season was described as the most demanding phase of the audit year. Eleven out of thirteen auditors characterized this period as “very intense”, with long hours, overlapping deadlines and constant mental pressure being common features. Most interviewees reported working between 55 and 65 hours per week. Several described the season as a period in which “everything happens at once” (P11), involving simultaneous client reviews and constant communication.

For most interview partners, the impact on their personal lives was substantial. A lack of time for family, friends or leisure activities was a recurring theme across all career levels. As one senior associate noted, “during those months, you often have to make sacrifices in your

private life” (P1). Similarly, a manager admitted, “I have a family, and sometimes I only see my kids in the morning before school” (P11). Others emphasized that even basic routines such as exercising or sleeping regular hours were difficult to maintain. Overall, the sentiment was that private life “takes a back seat” (P5), particularly between January and April when workloads and reporting deadlines peak.

Physical and emotional exhaustion were reported as common consequences of this sustained pressure. Nine participants explicitly mentioned symptoms such as fatigue, headaches, muscle tension and sleep disturbances. One auditor described how, after a few weeks, sleep starts to suffer, and you can feel “[...] your whole body [switching] into stress mode” (P5). Another summarized the period as being “[...] mostly about surviving” (P6). Several also reported that their mood and patience deteriorated during this time, often leading to irritability or decreased motivation.

Despite these challenges, many auditors expressed a form of acceptance or normalization of the workload, viewing it as an inherent part of their professional identity. Half of the respondents explicitly stated that they had entered the profession knowing about its seasonality. As one participant explained, “it’s exhausting, but you know that it’s part of the job” (P7). This attitude of acceptance, while helping them to cope, may also reflect an internalized culture of endurance common in the audit profession.

Nevertheless, differences between hierarchical levels were apparent. Junior staff emphasized the challenge of managing the workload and questioned whether such intensity was sustainable, whereas senior staff and managers focused more on responsibility and team leadership. Managers reported additional stress arising from balancing their own tasks with supervising junior colleagues and ensuring audit quality. As one manager put it, “earlier in my career it was about proving myself; now it’s about keeping the team on track and making sure no one burns out” (P13). At the same time, several interviewees - particularly those with more

years of experience - mentioned that they had learned to cope better with recurring stress over time, developing a certain routine. As one participant noted, “it’s continuously stressful, but by now [...] almost routine - you get used to it over the years” (P10). Thus, the complexity of leadership responsibilities amplifies workload pressure for those in managerial positions, even though experience and routine seem to make the intense periods more manageable.

In summary, the busy season is characterized by intense workload, long hours and reduced personal time across all firms. Physical and mental strain are widespread and seem to be moderated only by factors such as experience level or client type. Although some auditors show resilience and acceptance of this cyclical intensity, the cumulative effects of fatigue, stress and limited work-life balance remain a recurring challenge within the profession (P6).

4.3. Recovery experiences and strategies after the busy season

Following the intensity of the busy season, all interviewees reported a significant change in pace and atmosphere once the main audits had been completed. Seven out of thirteen participants said they felt a sense of relief when the deadlines had passed, which was often followed by a period of readjustment. Several auditors noted that the abrupt transition from high pressure to slower rhythms could be disorienting. As one participant explained, “at first, the tension drops and that feels great, but it takes a few days to slow down because you’ve been running at full speed for so long” (P4). Another auditor mentioned that “when the full workload suddenly stops, [you] fall into a hole” (P5).

In order to recover from the intense winter period, participants described a wide range of personal and professional strategies. Three overarching themes emerged from the interviews: physical recovery, social reconnection, and mental detachment.

Physical recovery was the most frequently mentioned aspect. Eleven interviewees emphasized the importance of rest, sleep, and exercise in their post-busy season routine. Many described how they had re-established healthier daily rhythms, started going to the gym again,

or spent more time outdoors. As one associate (P7) mentioned: “In summer, I can work more flexibly - sometimes I sleep longer or go to the gym in the morning [...]”

Social recovery also played a significant part in restoring balance. Seven participants said that reconnecting with friends, family, and colleagues outside of work was central to their recovery. After months of limited personal time, the off-season enabled them to resume social activities. “In summer, energy slowly comes back. I notice that I have the desire to plan things again - privately and professionally,” explained one senior associate (P4). Some participants also highlighted informal gatherings with colleagues as a way to strengthen team cohesion and collectively unwind.

However, *mental recovery* was described as the most challenging and complex aspect. Many auditors acknowledged that, although they could physically rest, detaching from work mentally was more difficult. For some, longer holidays were the only way to fully disconnect, since “recovery only really happens when you get away from everything - no laptop, no work”, as P5 mentioned in her interview.

The summer months were identified as the most important recovery period of the year across firms and career levels. Auditors used this time to rest and rediscover autonomy in their daily lives. Several participants described the slower summer pace as an opportunity to reflect and regain control of their schedules. So, the associate P5 mentioned that “when it gets calmer around late May, [she starts] filling [her] days again with personal activities.” For others, recovery involved intentional self-care routines, such as travelling or simply spending time offline.

Although individual approaches varied, a common pattern emerged: recovery after the busy season is an active process involving the restoration of physical energy, social relationships, and mental clarity. Most auditors viewed the off-season as not only a break, but

also as a necessary counterbalance to the intensity of the winter months - a time to recharge before the next audit cycle began.

4.4. Perceived effectiveness and sustainability of recovery

While the recovery phase following the busy season was generally described as essential for regaining balance and energy, several participants questioned how long its effects truly last. Of the thirteen interviewees, five explicitly stated that, although they feel more relaxed and motivated during the summer months, this restored energy is often temporary. As one interview partner explained, “the recovery effect doesn’t last until the next busy season. Once the stress starts again, everyone feels it” (P1). Therefore, most of the participants described gradually regaining motivation and mental clarity in summer, reflecting sentiments such as that “the off-season helps me regain motivation, but more importantly, it gives me perspective” (P3), although these gains tended to diminish once the subsequent audit cycle approached.

However, several auditors also mentioned that recovery is not always straightforward. Four participants, particularly junior associates, said that the quieter period could lead to mental discomfort or guilt due to a lower workload and reduced productivity expectations. They described the difficulty of having little to do and feeling as though they were merely 'passing the time' in the office. As one associate explained, “if there’s not enough to do in summer, it becomes mentally tough - you’re sitting there with nothing to do, but you still have to be present” (P5). Another noted that “the ‘empty phases’ can actually be discouraging” (P6). However, participants in more senior positions did not share this sentiment, as they tended to fill quieter periods with planning or strategic reflection, rather than perceiving them as idle time. These findings suggest that recovery is not solely determined by the absence of work, but also by how meaningful and purposeful this time is experienced, depending on one's career level.

Despite these limitations, all participants recognized the psychological importance of a recovery phase. Knowing that the workload would eventually ease was described as an important coping mechanism during the busiest weeks. Consistent with these findings, P10 noted in her interview: “It’s nice to know that things will calm down again - that helps you mentally through the busy season”. This expectation of relief appears to provide motivation, even when the recovery period itself is brief.

Furthermore, several auditors proposed ideas for achieving a more sustainable recovery, such as redistributing the workload more evenly throughout the year and taking shorter, more frequent breaks. As P12 mentioned: “Ideally, it’s not about one big recovery phase - it’s about micro-recovery throughout the year”. Others stressed the importance of meaningful recovery activities rather than pure rest. For example, “recovery for me isn’t just about rest, it’s also about personal development”, as P4 emphasized in her interview. This broader understanding of recovery as involving both psychological and professional renewal reflects a growing awareness that well-being and motivation at work are inevitably linked.

In summary, auditors consider the recovery phase to be necessary but only partially effective in restoring long-term well-being. Although it provides short-term relief, these benefits diminish as the next busy season approaches. Ultimately, effective recovery in auditing is less about complete detachment and more about using the quieter months in a purposeful way.

4.5. Impact of recovery on job and life satisfaction

Throughout the interviews, participants emphasized that the recovery phase after the busy season is crucial for restoring job and life satisfaction. Many auditors described the winter months as mentally and physically exhausting, noting in particular that “what’s exhausting is the constant pressure that lasts for months” (P10). While almost all auditors highlighted the demanding nature of this period, eleven out of thirteen participants reported that the quieter

months significantly improved their overall well-being and personal fulfilment. However, the extent and nature of this improvement varied depending on individual priorities, work environments and career levels.

A recurring theme among participants was the stabilizing effect of recovery on job satisfaction. Many auditors explained that knowing the intense workload would ease eventually made it easier to stay motivated during the winter months. “The prospect that things will calm down again helps you mentally through the busy season”, commented one senior associate (P7). However, several younger auditors mentioned that their satisfaction could occasionally decrease during the quieter phase, when they felt underutilized or unproductive: “It’s hard mentally because you can’t just leave early every day” (P5). This suggests that, while recovery generally enhances satisfaction, prolonged inactivity may lead to temporary frustration or a loss of motivation, especially among junior staff.

Nonetheless, job satisfaction was generally perceived as being more stable throughout the year than life satisfaction. Four interviewees stated explicitly that they had entered the profession aware of its cyclical workload and had therefore adjusted their expectations. “Job satisfaction stays mostly the same because the busy season is part of the job”, explained one associate (P5). For these participants, temporary fatigue did not necessarily reduce professional satisfaction as they viewed the challenges as an inherent part of auditing. Instead, satisfaction depended more on factors such as teamwork, recognition, and leadership. As one senior associate put it, “if you’re surrounded by good people, even the stressful weeks are manageable - sometimes even fun.” (P9).

By contrast, the perception of life satisfaction was found to fluctuate more markedly throughout the year. Eleven out of thirteen participants reported feeling significantly happier and more balanced during the off-season. The opportunity to reconnect with family and friends and re-engage in personal interests was consistently identified as a central component in

restoring overall well-being: “My life satisfaction increases significantly during the off-season because I have more time for myself and can focus on things outside work” (P2). Younger participants in particular noted that flexible schedules during the quieter months enabled them to better balance work and their personal lives: “In summer, I definitely feel more balanced and satisfied because I have more freedom and sleep better” (P7).

For some, the recovery phase served as a motivational reset, reinforcing their commitment to their work. Most of the auditors said that looking forward to the calmer months helped them stay positive during the most stressful times. “Knowing that I can take long time off in summer is a big motivator - without that, I don’t think it would work” (P5). Others noted that being able to take longer breaks and disconnect from clients allowed them to return with renewed focus and motivation, stating that “when I’ve had enough time to rest, I feel much more motivated and patient at work” (P2).

In summary, the recovery period following the busy season has a clear and positive influence on job and life satisfaction, though in different ways. While the perception of job satisfaction tends to remain stable, recovery helps to maintain professional motivation and appreciation. Conversely, the perception of life satisfaction improves more visibly during quieter months due to regained autonomy, rest, and social reconnection.

5. Discussion

5.1. Interpretation of findings in light of theory

The findings of this study suggest that auditors experience their professional year as a repeating cycle of strain and recovery, with alternating phases of high and low workload intensity. While the busy season is characterized by long working hours and limited personal time, the subsequent recovery period offers valuable opportunities to reconnect with one's personal life. However, the interviews also indicate that this recovery is insufficient to fully restore well-being and satisfaction in the long term, as the cyclical stress pattern resumes each

year. These dynamics can best be understood by drawing on the Effort-Recovery Model (Meijman & Mulder 1998), the Conservation of Resources Theory (Hobfoll 1989) and the Transactional Model of Stress and Coping (Lazarus & Folkman 1984), which together provide a framework for interpreting mechanisms of strain and recovery in an auditing context.

The Effort-Recovery-Model by Meijman and Mulder (1998) provides a clear explanation of how auditors experience the intense fluctuations of the audit cycle. The busy season corresponds directly to the model's concept of prolonged effort expenditure: long working hours, strict deadlines, and continuous cognitive demands activate employees' stress systems and gradually deplete their resources (Flaxmann et al. 2018). This pattern was reflected consistently in the interviews, with participants describing classic load reactions such as fatigue, reduced energy, irritability, sleep disturbances, and difficulty maintaining patience or focus.

According to the ERM, these reactions are reversible if recovery occurs once the demands subside (Flaxmann et al. 2018). This was evident in the interviews: as soon as the busy season ended, auditors reported a noticeable improvement in their well-being. The quieter months enabled them to rest, re-establish sleep routines, exercise, rebuild social connections, and regain control over their schedules. Many auditors emphasized that the off-season restored not only their physical energy, but also their motivation, improving their overall relationship with work. However, the findings also illustrate nuances that align with the ERM's distinction between cessation of demands and effective recovery. Some auditors, especially at more junior levels, experienced very quiet periods as mentally challenging, feeling under-challenged or unproductive. In such cases, the absence of demands did not automatically result in psychological detachment, demonstrating that recovery requires meaningful and restorative activities rather than inactivity alone. The temporary nature of recovery also aligns with the model's predictions. While the off-season enabled auditors to return to a baseline level of well-

being, these positive effects diminished as the next busy season approached (Flaxmann et al. 2018).

Hobfoll's (1989) Conservation of Resources Theory (COR) conceptualizes stress as a reaction to the loss of valued resources, the threat of losing them, or the failure to gain new ones after investing effort (Hobfoll 1989). The interviews reflect this mechanism clearly. During the busy season, auditors experience ongoing depletion of core resources such as time, energy, emotional stability, and work-life balance. Lack of personal time and constant performance pressure represent typical resource losses that accumulate over several months. In Hobfoll's (1989) terms, these losses place auditors at risk of entering a *loss spiral*, in which continuous depletion makes it increasingly difficult to protect or regain resources. This dynamic was evident across the interviews: many auditors described feeling progressively drained as the busy season progressed, often noting that their personal lives, hobbies, and social contacts declined first. When auditors lacked sufficient opportunities for rest or autonomy, strain intensified, and recovery became more difficult. This reflects Hobfoll's principle that the psychological impact of resource loss is disproportionately strong compared to later gains (Hobfoll & Lilly 1993). The off-season, in turn, offers the potential for replenishment and the beginning of a *gain spiral*, whereby initial recovery creates the conditions to regain additional resources like motivation, satisfaction or emotional stability. Many auditors described the summer months as essential for rebuilding exactly these resources.

By contrast, while many senior auditors described the off-season primarily as a period of self-care, during which they protect their energy and apply recovery strategies that have evolved over the course of their careers, most juniors voiced recurring concerns that this phase at times lacked meaningful or sufficiently engaging tasks. Rather than leveraging the quieter months for self-development or predictable routines, they often reported spending extended periods "waiting" for work, which led to feelings of unproductivity and a diminished ability to mentally

detach from work. This difference in how juniors and seniors approach the recovery phase is particularly significant in light of the COR theory: if recovery periods do not provide opportunities for resource gains, for example enhanced competence or renewed motivation, they may become resource threatening rather than restorative. For junior auditors, the absence of purposeful rest and structured development opportunities undermined their sense of personal efficacy, thereby constraining the recuperative potential of the off-season and, in some cases, generating frustration instead of recovery. These insights highlight that effective recovery is not achieved through inactivity alone, but through conditions that enable individuals to rebuild valued resources and sustain a sense of meaning.

The Transactional Model of Stress and Coping (Lazarus & Folkman 1984) adds an important cognitive-emotional perspective to the findings, emphasizing that stress is shaped not only by external demands but by how individuals appraise and cope with them (Ahmadi et al. 2024). This was clearly reflected in the interviews. Many auditors evaluated the busy season as challenging but expected, which reduced the perceived threat and helped them manage stress more effectively. Such appraisals reflect problem-focused coping (Ahmadi et al. 2024), as auditors adjusted their behavior, routines, and expectations. Experience also played a key role: senior auditors reported feeling more in control and described having developed stable routines to handle recurring pressure, whereas junior staff sometimes perceived both the busy and quiet phases as more stressful due to uncertainty or lack of control. Emotion-focused coping was similarly evident (Ahmadi et al. 2024). Strong team cohesion, supportive colleagues and a shared sense of understanding helped auditors regulate emotional strain, making stressful phases more manageable.

Overall, the findings suggest that, while the recovery phase is perceived as necessary, it is not entirely sufficient for restoring long-term well-being and satisfaction. The off-season enables auditors to recharge physically and emotionally, yet these effects are often temporary

as the next period of high workload begins. The extent to which recovery is successful depends largely on individual coping strategies and resource management, and the ability to maintain balance throughout the year. Thus, the combination of all three models provides a comprehensive understanding of the findings: recovery in auditing is not a static phase, but an ongoing process of adaptation shaped by alternating strain, resource regulation and personal coping strategies.

6. Conclusion

This study contributes to understanding the sustainability of work in high-intensity professions by analyzing how auditors manage recovery and maintain well-being across the audit cycle. The findings show that the off-season is perceived as a necessary period of relief, during which auditors can regain energy and re-establish a sense of balance, although this recovery is realized differently across seniority levels: senior auditors tend to use this time for personal recuperation, whereas junior auditors benefit particularly from opportunities for development and greater structure. The perception of life satisfaction increases markedly during this time, largely due to regained autonomy, improved rest, and the opportunity to reconnect with family and personal interests - provided that the quieter period is used in a purposeful and sufficiently meaningful way. By contrast, the perception of job satisfaction remains comparatively stable throughout the year. Auditors attribute this stability to their awareness of the profession's cyclical workload and to more constant factors such as teamwork, development opportunities and professional identity, which buffer short-term fluctuations in stress.

However, the restorative effects of the off-season are temporary. Once the next busy season begins, the strain of long hours and high-pressure situations quickly resurfaces. While recovery improves well-being, it does not seem to fully offset the accumulated strain of the winter months. Overall, the findings show that, while auditors find the recovery phase helpful, it is not sufficient to maintain well-being throughout the full audit cycle. While the recovery period

seems to strengthen life satisfaction and motivation, these positive effects cannot be sustained until the next busy season. This underscores the need for continuous resource management and supportive organizational structures, as the recovery phase alone cannot safeguard auditors' long-term well-being.

6.1. Limitations and future research

In addition, it is important to acknowledge several limitations that should be taken into account when interpreting the findings of this study. Stress levels and perceptions of recovery can fluctuate throughout the year, which makes it challenging to draw definitive conclusions given that the data was collected at a single point in time outside of both the busy and off-peak seasons. Participants reflected retrospectively on their job and life satisfaction, so their perceptions may already be somewhat distorted or influenced by temporal distance. Therefore, it would be advisable to repeat the study at a different point in the audit cycle, such as during the quiet phase in July or August, to capture auditors' perceptions more immediately and obtain a more accurate picture of well-being during the off-season.

Furthermore, factors that could influence a sustainable recovery phase, such as leadership styles, organizational culture, and stress resilience or personality traits, could have been examined in greater depth. A better understanding of these mechanisms would make it possible to identify organizational and individual factors under which recovery translates into more lasting improvements in well-being and job and life satisfaction. In this sense, future research on leadership, culture and resilience could substantially contribute to enhancing the long-term sustainability of auditors' work and careers, thereby extending, and deepening the implications of the present study.

6.2. Managerial implications for audit firms

In order to promote long-term well-being among auditors, recovery must be understood as a continuous process embedded throughout the entire audit cycle rather than a period confined to the off-season. The findings highlight that organizational structures and leadership practices play a decisive role in shaping how auditors navigate fluctuating workloads. Managers, in particular, influence whether teams experience the busy season as collaborative and manageable or as isolating and overwhelming. Strengthening team cohesion and fostering a supportive team climate can therefore significantly reduce perceived stress and enhance resilience during high-demand periods. At the same time, audit firms should ensure that the quieter summer months are not characterized by inactivity or waiting for work. For junior auditors, a purposeful design of the off-season through structured professional and personal development opportunities, targeted upskilling and clearly defined internal projects is crucial so that they experience this period as productive and meaningful rather than frustrating or marked by feelings of underutilization. For senior auditors, by contrast, the primary value of the off-season lies in having sufficient discretion to regulate their workload and engage in practices that sustain their long-term well-being.

Lastly, the integration of the Effort-Recovery Model, the Conservation of Resources Theory, and the Transactional Model of Stress and Coping from a theoretical standpoint illustrates that recovery encompasses physiological and psychological dimensions. Sustainable well-being requires opportunities for rest and detachment, as well as the active management of personal resources and adaptive coping strategies to help auditors maintain balance, motivation, and satisfaction throughout the year. Audit firms therefore benefit from viewing recovery not as a passive pause, but as a strategically important phase that should be actively supported and structured to strengthen long-term performance and employee well-being.

7. References

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8. Appendix

Table 1 – List of participants

Participant Number	Name	Firm*	Role	Years of audit work experience
1	M.K.	Big 4, Germany	Senior Associate	3 years
2	L.L.	Big 4, Austria	Manager	7 years
3	A.F.	Mid-Sized Audit Firm, Germany	Senior Associate	3 years
4	A.O.	Mid-Sized Audit Firm, Germany	Senior Associate	6 years
5	M.G.	Big 4, Austria	Associate	2 years
6	E.C.	Big 4, Germany	Senior Associate	4 years
7	M.K.	Big 4, Germany	Associate	4 years
8	C.F.	Mid-Sized Audit Firm, Germany	Senior Associate	6 years
9	M.U.	Big 4, Germany	Associate	3 years
10	C.G.	Small-Sized Audit Firm, Germany	Partner	12 years
11	T.H.	Mid-Sized Audit Firm, Germany	Manager	9 years
12	P.G.	Big 4, Germany	Partner	20 years
13	A.K.	Big 4, Austria	Senior Manager	9 years

*Big 4: > 10.000 employees; Mid-sized firm: 100 – 10.000 employees; Small-sized firm: < 100 employees

Table 2 – Interview Guide

Area of interest	Questions
Background information	1) What is your current role or position in audit? 2) How many years of experience do you have in the audit profession?
Experience during the busy season	1) How would you describe your typical workload and stress level during the busy season? 2) How does this intensive phase affect your work-life balance or your personal life? / How much time do you usually have for personal activities or hobbies during the busy season? 3) Can you describe any physical or emotional effects you typically experience during this time?
Recovery and the Post-Busy-Season	1) How do you usually experience the period after the busy season? 2) What helps you personally to relax and regain energy during the off-season? 3) Would you say the recovery phase helps you to rebuild motivation, energy and satisfaction at work? Why or why not? 4) How do you perceive the balance between your work and private life during the off-season compared to the busy season?
Connection to job and life satisfaction	1) To what extent does your ability to recover after the busy season affect how satisfied you feel in your job and in your personal life? 2) To what extent does this recovery phase also affect your life satisfaction or overall well-being?
General reflections	1) What would you personally consider an “ideal” recovery phase after the busy season? 2) Is there anything else you would like to add regarding your experience of stress, recovery, or satisfaction in your profession?

Table 3 – Code Book of interviews

Code	Summary / Interpretation	Quote
C1 Stress and workload in the busy season	P1 – Big4, Senior Associate M.K. describes the busy season as a 'very intense period', during which the workload increases significantly. He emphasizes that it becomes difficult to maintain personal routines or hobbies, and that the long hours often affect his private life. Nevertheless, he sees this intensity as a normal part of the job that auditors must accept and organize their lives around.	P1 – Big4, Senior Associate - “I would say it’s a very, very intense time in terms of workload. You really have to organize yourself if you still want to keep up hobbies or sports.” - “During those months, you often have to make sacrifices in your private life.” - “With the combination of stress, lack of sleep and deadlines, I tend to get quite irritable and less patient.”
	P2 – Big4, Manager L.L. defines the busy season as a high-intensity period characterized by responsibilities, team coordination, and constant client deadlines. The long hours and pressure to manage several projects simultaneously are the main sources of stress. However, she highlights that she has gained greater control and prioritization skills with more experience. The heavy workload limits personal time and social activities, leading to mental exhaustion and a lack of sleep.	P2 – Big4, Manager - “The workload definitely increases a lot between January and March/April. As a Manager, I have many client deadlines and also manage multiple teams.” - “It’s not only about the hours but also about constant coordination and problem-solving.” - “During the busy months, my private life does take a step back [...]. I plan fewer weekend trips f.e. because I know I’ll be too tired.” - “I’d say the stress level is high, but it’s something you learn to manage better over time.”
	P3 – Mid-Sized Audit Firm, Senior Associate A.F. characterizes the busy season as a period of high workloads, involving overlapping projects and client responsibilities. The smaller firm structure leads to shorter, more varied assignments, creating time pressure, but also closer communication within teams. She experiences physical strain, such as fatigue and tension, as well as	P3 – Mid-Sized Audit Firm, Senior Associate - “The workload increases significantly between February and April [...] projects can overlap.” - “The stress level is definitely higher during that time, but the smaller team structure makes communication faster and easier.” - “My sleep rhythm gets worse, and I notice tension

impatience due to a lack of rest. However, the supportive team environment helps her to manage stress and maintain motivation.

P4 – Mid-Sized Audit Firm, Senior Associate

A.O. describes the busy season as an extremely intense period, during which the workload can vary significantly depending on the organization of the client. Well-structured clients make the work manageable, but disorganized ones create chaos and increased stress. She typically works 55–60 hours per week during this period and emphasizes that audit work is highly project-based. Although remote working provides flexibility, it also blurs the boundaries between work and private life, leading to longer working hours and constant mental availability.

P5 – Big4, Associate

M.G. describes the busy season as a phase of high workloads, although stress levels can vary depending on the day or project. Work-life balance is clearly impacted, as hobbies and social activities must be reduced. Physically, she experiences fatigue, sleep problems and even vision issues due to spending long hours in front of a computer.

in my shoulders and back.”

- “Having supportive colleagues makes a big difference - it’s easier to stay motivated when the team works well together.”

P4 – Mid-Sized Audit Firm, Senior Associate

- “The busy season is definitely an intense time. The stress depends a lot on the client - some are super organized, others are chaotic, and then it becomes really stressful.”

- “I work around 55 to 60 hours a week in the high phase, sometimes more when deadlines overlap.”

- “Since we work more remotely, the boundary between work and private life almost disappears.”

- “You sit at your laptop longer simply because it’s there.”

- “Altogether, private life just takes a back seat during the busy season.”

P5 – Big4, Associate

- “During the busy season, the workload is generally very high [...] but not every day is the same.”

- “Hobbies definitely have to take a back seat - I try to keep them up, but you have to make compromises.”

- “After a few weeks, sleep starts to suffer [...]. I even notice that my eyesight gets worse after the busy season starts.”

- “You can feel how your whole body switches into a stress mode.”

P6 – Big4, Senior Associate

E.C. describes the busy season as a period of gradually increasing workloads, which are moderate at the beginning of each audit and very high towards the end. This has a strong impact on her private life and health, causing fatigue, sleep problems, a weakened immune system and mood swings. Despite trying to maintain routines such as going to a sports class once a week, she admits that most evenings are spent resting rather than socializing. She views the winter months primarily as a phase of 'survival'.

P7 – Big4, Associate

M.K. portrays the busy season as being particularly intense between January and April. During this period, he works up to eleven hours a day and frequently stays late in the office. He experiences phases of exhaustion and occasionally questions his career choice when he has little time for himself. However, he emphasizes that such doubts are common in demanding jobs, and that teamwork and shared achievements help to make the workload more manageable.

P8 – Mid-Sized Audit Firm, Senior Associate

C.F. describes her workload as generally high but manageable, depending on where her clients are based. Long travel times make it harder to maintain a work-life balance when working on-site. However, when she works from the office, she can more easily fit in daily routines such as

P6 – Big4, Senior Associate

- “The workload starts at a medium level and increases to a very high one toward the end of the audit.”
- “I try to leave early once a week to do sports - usually it works.”
- “I can’t really plan weekend trips because I need that time to rest and recharge for the next week.”
- “During the busy season it’s mostly about surviving.”
- “Fatigue, stress, sleeping problems, headaches on weekends, and mood swings - that’s all part of it.”

P7 – Big4, Associate

- “The busy season is very intense, especially between January and April. There are many clients at the same time, and sometimes you sit in the office until late at night.”
- “I usually work ten to eleven hours a day. It’s exhausting, but you know that it’s part of the job.”
- “There are phases when you ask yourself if you’ve chosen the right profession - especially when you realize you haven’t managed to do anything else all week.”
- “During the week, it’s hard to plan anything, but with a good team, it balances out - even a stressful time can still be enjoyable.”

P8 – Mid-Sized Audit Firm, Senior Associate

- “Work-life balance doesn’t depend so much on how many hours I work, but more on whether I’m at the client’s site or not.”
- “If I’m working at clients in Munich, it doesn’t have such a negative impact because I’m still in my

exercise. Her workload increases noticeably in winter, but she emphasizes that this does not significantly impact her overall well-being as she anticipated these seasonal peaks from the outset. Nevertheless, restrictions such as holiday bans and limited flexibility create an underlying sense of strain.

P9 – Big4, Associate

M.U. describes the busy season as intense, but manageable at this stage in his career. His youth and lack of major family responsibilities enable him to remain flexible and organize his free time around work. He often goes to the gym after work to relieve stress, though this results in shorter nights. Despite the exhaustion, he finds that having good colleagues makes the workload more enjoyable and fosters a sense of team spirit.

P10 – Small-Sized Audit Firm, Partner

C.G. portrays the busy season as an intense but predictable part of her professional routine. Between mid-February and the summer holidays, she typically works around 60 hours per week. Although the workload is consistently high and mentally demanding, she has adapted to this rhythm over the years. She acknowledges the physical strain and pressure, viewing them as inherent to the profession. Having a child means she has to be more flexible in her work, which she achieves by scheduling short moments for family time.

normal environment and can go to the gym nearby.”

- “The working hours are longer in busy season, but it doesn’t really affect my well-being.”

- “What makes a difference are things like the vacation ban - you can’t take a break during winter, and by spring you really start feeling that you need one.”

P9 – Big4, Associate

- “It’s definitely intense, but I can still handle it quite well at this point in my career.”

- “I often go to the gym right after finishing work - it just means the evenings get longer and the nights shorter.”

- “I can imagine it would be much harder once you have a family and can’t just plan spontaneously.”

- “If you have great colleagues, the time goes by faster. [...]. You’re all in the same boat, which somehow makes it easier to deal with the stress.”

P10 – Small-Sized Audit Firm, Partner

- “The busy season is always intense; that can’t be avoided. Between mid-February and the summer holidays, I often work around 60 hours a week.”

- “It’s continuously stressful, but by now it has become almost routine - you get used to it over the years.”

- “Of course, there’s hardly any room for hobbies or personal activities during that time.”

- “With a small child at home, I have to work more flexibly - I plan my time so I can at least have some family time in the evenings, even if the nights get shorter.”

P11 – Mid-Sized Audit Firm, Manager

T.H. describes the busy season as the most intense period of the year, when multiple deadlines and reviews all happen at once. As a manager, he has to deal with his own workload as well as the responsibility of coordinating and supporting his team. This heavy workload has a significant impact on his work-life balance, leaving him with limited time for family or personal activities. Common physical symptoms include lack of sleep, excessive coffee consumption and fatigue, but he has learned to recognize these warning signs early and take short breaks to prevent exhaustion.

P12 – Big4, Partner

P.G. finds the continuous mental switching between projects and roles as draining as the number of hours. As a manager, he is also responsible for leading and supporting his team while managing client expectations. Work-life balance is practically non-existent during this phase, with long hours and minimal time for family. Stress accumulates slowly but steadily, often masked by professional composure.

P13 – Big4, Senior Manager

A.K. defines the busy season as a period of very high workload, which he now experiences differently to how he did in the early stages of his career. The challenge has shifted from proving himself to managing his team effectively and preventing burnout. Since becoming a father, he has had to reassess his limits and prioritize differently. Despite ongoing stress, he remains motivated by his enjoyment of the work and the positive team culture.

- “What’s exhausting is the constant pressure that lasts for months.”

P11 – Mid-Sized Audit Firm Manager

- “Between January and April, it feels like everything happens at once - deadlines, client meetings, reviews.”

- “As a manager, I also spend a lot of time coordinating the team and making sure everyone’s on track, which adds another layer of pressure.”

- “I have a family, and sometimes I only see my kids in the morning before school.”

- “Physically, I definitely sleep less and drink way too much coffee.”

- “I’ve learned to recognize those signs earlier and take small breaks before it gets too much.”

P12 – Big4, Partner

- “What’s exhausting is not only the number of hours but the mental switching between projects.”

- “I have a small child, so my evenings are extremely short. You come home, maybe do bedtime, and then you’re back on your laptop.”

- “I try to stay calm for my team, but internally it’s tough.”

P13 – Big4, Senior Manager

- “The workload is definitely high - that’s part of the job.”

- “Earlier in my career, it was about proving myself; now it’s about keeping the team on track and making sure no one burns out.”

- “Since becoming a father, I’ve learned to be more mindful of that.”

- “Sometimes I’m home physically, but my mind is

	Common signs of strain include physical exhaustion, irregular sleep and reduced patience, but he still views his work positively.	still at work.” - “Despite all of that, I still like my job a lot. I enjoy the work itself and the team I work with.”
C2 Recovery experiences and strategies	P1 – Big4, Senior Associate Unlike some of his colleagues, M.K. has never experienced a clear separation between the busy and off seasons because some of his clients have shifted fiscal years. Instead, he experiences alternating periods of stress and calm throughout the year. He values the quieter weeks when he can return to his personal routines, focus on his mental well-being and restore balance. Routine and normality are essential to him during this time.	P1 – Big4, Senior Associate - “I’ve never really had that strong contrast between busy and off-season like some others describe - my clients’ fiscal years are different.” - “I’m always very grateful for the quieter weeks after intense periods because they allow me to get back into my routines.” - “I need my routines; they help me mentally and personally to get back on track.” - “Some colleagues told me that during the busy season it’s just overtime on top of overtime. But in the quieter months it’s the complete opposite - sometimes they’re not even sure how to fill a 40-hour week.”
	P2 – Big4, Manager L.L. experiences the off-season as a relief after the intense busy months. She takes a holiday in June or July, in line with her firm’s policy of encouraging vacation after peak periods. Key elements of her recovery process include outdoor activities such as hiking and biking, as well as meeting friends. She also appreciates the longer summer days, which make it easier to detach from work. She stresses that effective recovery depends on individual responsibility and time management.	P2 – Big4, Manager - “The off-season feels like a relief, but the recovery takes time.” - “I usually take vacation in June or July - my firm actively encourages us to take time off then.” - “In summer, the long evenings make it easier to switch off.” - “The firm offers wellness initiatives and flexible working options, which I think are helpful, but real recovery still depends on how you personally manage it.”

P3 – Mid-Sized Audit Firm, Senior Associate

For A.F., the off-season is a welcome relief from the intense workload. She appreciates the calmer atmosphere and having more freedom to plan her days. For her, recovery is not only about rest, but also about regaining structure and balance in everyday life. Her firm supports this by offering flexible working arrangements and the option to take longer holidays in the summer. Informal team events also help with mental detachment and social well-being.

P4 – Mid-Sized Audit Firm, Senior Associate

After the busy season, A.O. feels both relieved and unable to slow down. For the first few weeks, she feels as though she is in a 'transitional phase' - physically relaxed, but mentally still running at full speed. Over time, she regains balance through routine, exercise, and socializing. For her, true recovery involves both personal and professional fulfilment - feeling that her work makes a difference and is appreciated. Summer brings restored autonomy, social activities, and a more positive atmosphere at work.

P5 – Big4, Associate

M.G. finds the immediate aftermath of the busy season a mixed phase. While the end of a project brings relief, the sudden drop in workload can lead to feelings of emptiness or a loss of purpose. She describes 'falling into a hole' when work suddenly stops. By contrast, she appreciates the gradual slowdown that occurs in late spring, when she can fill her days with leisure activities again. However, if there is too little work in summer, she finds it mentally challenging

P3 – Mid-Sized Audit Firm, Senior Associate

- "The atmosphere changes completely after the busy season - people are more relaxed, and there's time to breathe again."
- "For me, recovery doesn't only mean taking time off, but also having more structure and predictability in daily work."
- "We can take longer vacations in summer or reduce our hours to compensate for overtime in winter."
- "Informal team events really strengthen the atmosphere and help to switch off mentally."

P4 – Mid-Sized Audit Firm, Senior Associate

- "At first, the tension drops and that feels great, but it takes a few days to slow down because you've been running at full speed for so long."
- "In summer, energy slowly comes back. I notice that I have the desire to plan things again -privately and professionally."
- "It's not only the free time that motivates me, but also the feeling that my work makes sense."
- "The atmosphere in the office is completely different - much more relaxed."

P5 – Big4, Associate

- "When the full workload suddenly stops, I fall into a hole."
- "When it gets calmer around late May, I start filling my days again with personal activities."
- "If there's not enough to do in summer, it becomes mentally tough - you're sitting there with nothing to do, but still have to be present."
- "It's hard mentally because you can't just leave

to justify her time at work, as she feels unproductive and under-challenged.	early every day - it doesn't work like that.” - “What really motivates me is knowing that the extra hours I work now, I can later take as time off.”
P6 – Big4, Senior Associate E.C. welcomes the off-season as a break, even though it doesn't mean she has no work. She still works around 40 hours, but at a more sustainable pace. This quieter phase enables her to resume personal activities, take short holidays and enjoy longer evenings. However, she admits that she only fully recovers during longer holidays - shorter breaks help but are not enough to restore her energy completely. She sometimes struggles mentally with the slower pace, feeling unproductive or guilty during quieter periods.	P6 – Big4, Senior Associate - “The quieter months give me time to recover a bit, but there's still work to do - just not as fast-paced.” - “I can take the occasional day off to enjoy a long weekend.” - “A longer vacation helps the most to regain energy.” - “Sometimes I feel weird or even guilty when things get too quiet - as if I'm being lazy because I'm used to a faster pace.” - “The ‘empty phases’ can actually be discouraging.”
P7 – Big4, Associate After the busy season, M.K. experiences a noticeable decrease in pressure and feels a strong sense of relief. During the summer, he is able to work more flexibly, sometimes starting later in the day or going to the gym in the morning. He relishes the increased freedom and uses this time to recharge both physically and mentally. He also becomes more socially active in the summer, often spending evenings with colleagues, which strengthens team cohesion and aids his recovery.	P7 – Big4, Associate - “After April, you can really feel the pressure dropping.” - “In summer, I can work more flexibly - sometimes I sleep longer or go to the gym in the morning and start later at the office.” - “That flexibility is a big advantage in the summer months.” - “In summer, I do much more with my colleagues - we go out for drinks or dinner after work. It strengthens the team spirit, but in a more relaxed way than in winter.”
P8 – Mid-Sized Audit Firm, Senior Associate C.F. explains that recovery depends on her career level. As an Assistant, she used to experience a real “summer break,”	P8 – Mid-Sized Audit Firm, Senior Associate - “When I was an audit assistant, I really had less to do in summer - it was calmer and I could actually

with fewer tasks and more time to relax. As a Senior, this contrast has almost disappeared - her team remains busy, and the workload is more evenly distributed across the year. Recovery now happens through moments of collective slowdown within her team rather than through an actual reduction in work. When recovery occurs, it helps her regain energy and improve teamwork dynamics.

P9 – Big4, Associate

M.U. experiences a strong contrast between the busy and quiet seasons. The off-season brings a sense of relief and normality, but the recovery is only partial - it helps him to reset, but it doesn't completely erase the stress that has built up over time. He values being able to plan his time freely again, and considers structure, sports and travel to be important recovery strategies. Recognition from managers or clients also plays a significant role in how quickly he regains motivation. For him, recovery is not only about rest, but also about feeling valued for his contribution.

P10 – Small-Sized Audit Firm, Partner

After the busy season, C.G.'s focus shifts towards her private life. She becomes more active at weekends and catches up on activities that were neglected during the spring. However, recovery does not happen immediately. The summer months remain relatively busy, and she only really recovers during late summer or early autumn, when her workload decreases. She uses this time consciously to reconnect with family and friends, appreciating the increased flexibility and social balance it brings.

recover.”

- “Now as a Senior, the ‘summer break’ doesn’t really exist anymore. It’s more like we slow down as a team, but not because we have less to do.”
- “When everyone realizes we can’t go at this pace forever, then we take things a bit easier - but not because the workload itself got smaller.”

P9 – Big4, Associate

- “Suddenly you go from constant deadlines to a normal rhythm, and at first, it feels strange.”
- “I usually take one or two weeks off in May, which helps a lot.”
- “What helps most is just having structure again - being able to plan my evenings or weekends without feeling guilty.”
- “I also notice that my motivation comes back faster when I get recognition for the work I did in winter.”
- “For me, recovery isn’t just about rest, it’s also about feeling appreciated.”

P10 – Small-Sized Audit Firm, Partner

- “After the busy season, the focus shifts much more toward my private life.”
 - “On weekends, I’m much more active again - you finally have time for things you couldn’t do in spring.”
 - “The really quiet phase only comes in late summer or autumn. In June and July, there’s still plenty to do.”
 - “When things calm down a bit, I can feel my energy returning.”
 - “It definitely shifts toward family - I consciously
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P11 – Mid-Sized Audit Firm, Manager	take more time for them because it's finally possible."
The period after the busy season is seen as being in clear contrast to the high-pressure months that preceded it. T.H. experiences a sense of relief, describing the first few weeks as feeling like 'a weight has been lifted'. However, he also acknowledges that recovery takes time and requires a gradual transition to a slower pace. His firm supports this process through a time-compensation model, offering longer summer holidays. He personally finds recovery in outdoor activities and spending time with his family - activities that provide a strong mental and physical contrast to work.	P11 – Mid-Sized Audit Firm, Manager - "Once April is over, the pressure drops immediately. The first few weeks after the busy season always feel like a weight has been lifted." - "We have a kind of time-compensation model [...]. I usually take three weeks off in July, and that really helps." - "Our firm also organizes a team retreat in June, which is less formal and more about reconnecting as a group." - "Spending time outdoors, especially with my family [...]. I think the key is to have something that feels completely different from work."
P12 – Big4, Partner	P12 – Big4, Partner
The off-season initially feels unfamiliar. P.G. describes it as a period of adjustment, during which his mind remains in 'high-speed mode', despite a decrease in workload. Personally, he prioritizes complete detachment, avoiding emails and focusing on family, travel or outdoor activities. However, after a few weeks of rest, he admits to missing the pace of work, reflecting an inner paradox between calm and productivity.	- "The first weeks after the busy season feel strange. You go from 200% down to maybe 80%, but your brain is still running at full speed." - "What helps is when we have mid-year planning workshops or coaching sessions - that gives the downtime more structure." - "For me, recovery means disconnecting completely - no emails, just family or travel." - "You crave calmness, and then once you have it, you start missing the chaos."
P13 – Big4, Senior Manager	P13 – Big4, Senior Manager
For A.K., the post-busy season is a strong contrast to the intense winter months. He uses this quieter time for personal recovery and professional organization, addressing internal projects and giving his team time to rest. Family holidays and spending time with his daughter are his main sources of	- "I try to use that time efficiently - both to recover and to work on internal projects that were neglected during busy season." - "Personally, I always take a longer vacation with my family in summer. That's when I can really

	recovery, while the structured work environment in summer helps him to regain stability and focus. He emphasizes that recovery does not mean inactivity, but rather finding a different balance between work and personal life.	switch off.” - “In summer, I can spend more evenings at home and even pick up my daughter from daycare sometimes.”
C3 Perceived effectiveness of recovery	P1 – Big4, Senior Associate M.K. believes that recovery phases are necessary for restoring energy and concentration after periods of intense activity. He considers these quieter periods to be vital for long-term performance. However, he acknowledges that the effects of recovery are temporary - once the next busy period begins, the benefits of the previous recovery quickly fade. He finds the cyclical structure of alternating intense and quiet weeks more sustainable than having one long busy period followed by one long off-season.	P1 – Big4, Senior Associate - “I think after several intense weeks, you definitely need time to recover; otherwise, it catches up with you.” - “These quieter weeks are valuable - they help me recharge and prepare for the next phase.” - “The recovery effect doesn’t last until the next busy season. Once the stress starts again, everyone feels it.” - “I actually like that it works in these kinds of sprints - a few weeks of intense work followed by a few calmer weeks. But I can imagine that if the quiet period lasts too long, like during the summer, it can also get a bit boring, and you start to feel underchallenged.”
	P2 – Big4, Manager L.L. perceives recovery as essential for maintaining both performance and well-being but recognizes that it is only a temporary solution. The off-season enables her to regain motivation and balance, though she notes that this effect diminishes as the next busy period approaches. No matter how well she rests, her stress levels rise again at the start of the new cycle. She views recovery as a necessary, but short-term, solution - without it, long-term sustainability in the profession would be challenging.	P2 – Big4, Manager - “I feel more motivated and balanced after a few weeks of slower pace.” - “But honestly, the recovery is temporary - no matter how well I rest in summer, everyone feels equally stressed again once January starts.” - “Still, it’s essential; without that phase, you wouldn’t be able to maintain performance throughout the year.”

P3 – Mid-Sized Audit Firm, Senior Associate

A.F. sees the recovery phase as beneficial for regaining energy and motivation. The period following the busy season allows her to reflect on her performance, identify areas for improvement, and regain a sense of control. She emphasizes that sustainable recovery requires integrating smaller recovery moments throughout the year, rather than relying solely on one long phase. This proactive approach to self-management helps her to maintain her well-being, even during demanding times.

P4 – Mid-Sized Audit Firm, Senior Associate

A.O. finds the recovery phase effective, but incomplete. While it allows her to regain energy and focus, it doesn't fully compensate for accumulated fatigue. She argues that long summer breaks alone are not enough to ensure sustainable recovery. Instead, she advocates taking more regular, shorter breaks throughout the year, using the quieter months more strategically for professional development and learning. She defines recovery as involving both physical rest and mental growth.

P5 – Big4, Associate

For M.G., true recovery only occurs when she is fully detached from work, such as during her long summer holiday. Having quiet days in the office is not enough to recharge her energy or motivation. Sitting at her desk waiting for new tasks feels draining rather than restorative. She believes that it is only by creating physical and mental distance from work, through travel or time off, that she can genuinely recover and renew her motivation for the next busy season.

P3 – Mid-Sized Audit Firm, Senior Associate

- "The off-season helps me regain motivation, but more importantly, it gives me perspective."
- "After those stressful months, I can reflect on what went well and what I want to improve next time."
- "[...] recovery doesn't only happen afterward but also in small moments throughout the year."

P4 – Mid-Sized Audit Firm, Senior Associate

- "Energy comes back piece by piece."
- "I wish recovery wasn't only concentrated in the summer months - shorter, regular breaks would be more sustainable."
- "It would be nice to have more space for further training in the quiet period. Often, you finally have time then, but it's not used effectively."
- "Recovery for me isn't just about rest, it's also about personal development."

P5 – Big4, Associate

- "What really gives me energy is the long break in summer, when I can fully disconnect."
 - "If I'm sitting at my laptop waiting for work, I can't imagine that this gives me any motivation."
 - "Recovery only really happens when you get away from everything - no laptop, no work."
 - "Actually, you can't just assume that you can make up for everything you lost during winter. It simply doesn't work that way."
-

P6 – Big4, Senior Associate

Although E.C. finds recovery essential, she acknowledges that it is only partially effective. Although the summer months help to restore her energy and motivation, she feels that this effect quickly fades once the next busy season begins. The main factors influencing the effectiveness of her recovery include the length of her holiday, the atmosphere within her team, and the recognition she receives within the firm. She emphasizes that motivation depends less on stress itself and more on appreciation, clear goals, and visible success milestones.

P7 – Big4, Associate

The summer recovery phase helps M.K. regain motivation and energy. He feels more balanced and is more motivated to work. However, he acknowledges that this feeling of recovery is temporary and that his workload will soon increase again. For him, recovery is not about doing nothing, but rather achieving balance through flexibility, a lighter workload and enjoyable social interaction. This combination helps him to maintain his motivation over time.

P8 – Mid-Sized Audit Firm, Senior Associate

C.F. finds the recovery phase useful for recharging, especially given the improved team spirit and atmosphere. During the quieter months, she finds collaboration more enjoyable and relaxed than during the pressurized winter months. She sees the clear rhythm of the audit year - knowing when the intense phase will end - as a key factor in staying motivated and managing stress. Predictability and planning security are crucial for her ability to maintain her performance and motivation levels.

P6 – Big4, Senior Associate

- “Recovery phases are essential, but they’re not enough to fully recharge to 100%.”
- “A long vacation helps best to gather energy.”
- “Motivation depends less on stress itself and more on appreciation and clear goals.”

P7 – Big4, Associate

- “I feel much more balanced and motivated during summer. I have a clearer head and can plan things better.”
- “The quiet months really help to rebuild energy, but I also like having a bit of structure - I don’t need to be completely off work.”
- “The combination of shorter days, more flexibility, and some vacation is perfect.”

P8 – Mid-Sized Audit Firm, Senior Associate

- “I can definitely draw energy from the quieter months - the atmosphere in the office is more relaxed, and that has a positive effect.”
 - “In busy season, we’re also very close as a team, but it’s more like ‘we have to survive this together.’ In summer, it’s genuinely nicer to work together.”
 - “What helps a lot is knowing exactly when the stress will end - when you can finally switch off again.”
 - “If you know, for example, that the supervisory
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P9 – Big4, Associate

M.U. considers recovery to be only temporarily effective and insufficient to address the structural imbalance in auditing workloads. Although the off-season restores energy and focus, the effect fades once the next cycle begins. His current resilience stems from his age and flexibility. However, he doubts whether this lifestyle will remain sustainable as his personal responsibilities increase. He believes that a more balanced workload throughout the year and open discussions about well-being could lead to more effective recovery in the long term.

P10 – Small-Sized Audit Firm, Partner

C.G. finds the recovery phase helpful for regaining balance, though it is not immediately restorative. The delayed onset of calm means energy is rebuilt gradually. She views the summer slowdown as an essential component of sustaining motivation throughout the audit cycle. Nevertheless, she acknowledges that the 'real recovery' only begins once work pressure and mental engagement decrease - ideally during a longer holiday with minimal professional obligations.

P11 – Mid-Sized Audit Firm, Manager

T.H. believes that recovery is essential for maintaining long-term motivation and performance. Taking proper breaks helps him to regain focus, but he emphasizes that sustainable recovery requires conscious self-management during busy

board meeting is in three weeks, you can keep pushing until then.”

P9 – Big4, Associate

- “The recovery is partial - it helps me reset, but it doesn’t completely erase the stress from before.”
- “Right now, I can handle this lifestyle because I have no big obligations outside of work. In the future, especially with a family, it might become much harder to maintain.”
- “I think the ideal would be a more even workload throughout the year - not months of extreme stress followed by quiet phases.”
- “Managers should talk more openly about recovery, not just about performance.”

P10 – Small-Sized Audit Firm, Partner

- “The quieter phase helps me regain energy, but the real rest comes later in summer - when things actually slow down.”
- “It’s not like I’m immediately relaxed in June; it takes time to unwind.”
- “When I’m on vacation, I really notice the difference - that’s when I can fully recharge.”
- “Having a few calmer weeks where you don’t think about deadlines is what helps the most.”
- “It’s nice to know that things will calm down again - that helps you mentally through the busy season.”

P11 – Mid-Sized Audit Firm, Manager

- “After a proper break, I usually come back with new ideas and energy. The recovery phase is essential for that.”
- “Recovery is not just what happens after - it’s

periods. He believes that rest alone cannot counteract chronic overwork, and that it is crucial to set personal limits and manage energy proactively. He sees recovery as striking a balance between detaching after the season and maintaining healthy work habits throughout the year.

P12 – Big4, Partner

For P.G., the effectiveness of recovery depends on how consciously it is pursued. He distinguishes between mere rest, which he defines as passive downtime, and genuine recovery, which he defines as active mental and emotional recharging. He believes that activities such as sports provide lasting motivation, whereas simple exhaustion-based rest does not. He also views recovery as an ongoing process throughout the year rather than a one-off summer event.

P13 – Big4, Senior Manager

For A.K., the most effective form of recovery includes both rest and meaningful reorganization. Taking time off guilt-free contributes to a more sustainable recovery process. He believes that recovery is a crucial part of high performance, enhancing productivity and creativity. His leadership philosophy involves leading by example - he takes breaks himself and encourages his team to do the same. He believes that effective recovery strengthens motivation and leadership skills.

how you manage yourself during the busy season.”
- “If you constantly overdo it, no vacation in the world will fix that.”

P12 – Big4, Partner

- “It depends on how you use it. If you just collapse and sleep for two weeks, that’s rest, not recovery.”
- “Recovery means doing something that recharges me mentally - like sports or spending time with people who don’t talk about audit.”
- “Ideally, it’s not about one big recovery phase - it’s about micro-recovery throughout the year.”

P13 – Big4, Senior Manager

- “The quiet months help me recharge, but not only because of rest - it’s more about balance.”
- “Recovery should be part of performance. If people rest properly, they’re more productive afterward.”
- “I think it’s important that managers lead by example and take breaks themselves - otherwise, the message doesn’t land.”

C4 Impact on job and life satisfaction	P1 – Big4, Senior Associate M.K. emphasizes the strong link between his recovery experience and job and life satisfaction. Knowing that calmer periods will follow helps him to cope better during stressful months. His satisfaction noticeably increases during quieter phases, when he has more time for his personal interests and achieving a sense of balance. However, he acknowledges that satisfaction fluctuates with workload, and that this rhythm is an inherent part of the profession.	P1 – Big4, Senior Associate - “Just knowing it will calm down later makes it easier to get through the busy season.” - “My life satisfaction is clearly higher during the quieter months - I have more time for myself and feel more balanced.” - “Job satisfaction and life satisfaction are closely connected. If I’m unhappy at work, it affects everything else as well.”
	P2 – Big4, Manager L.L. believes that her ability to recover is directly linked to her job and life satisfaction. When she gets enough rest, she feels more motivated and positive about her work. Insufficient recovery, however, leads to frustration, lower motivation and reduced overall well-being. She mentions that her life satisfaction increases significantly during the off-season, when she is able to focus on herself and her personal interests. However, she finds the contrast between busy and quiet months mentally draining, describing it as living 'two different lives'. Nevertheless, she accepts the cyclical nature of auditing as part of the profession.	P2 – Big4, Manager - “When I’ve had enough time to rest, I feel much more motivated and patient at work.” - “When recovery time is short or interrupted, my satisfaction drops - not only professionally but also personally.” - “My life satisfaction increases significantly during the off-season because I have more time for myself and can focus on things outside work.” - “The contrast between busy and quiet months can be tiring in itself - it feels like constantly adjusting to two different lives.” - “It would probably be healthier if the difference wasn’t so extreme, but that’s just part of the profession.”
	P3 – Mid-Sized Audit Firm, Senior Associate A.F. recognizes the strong link between recovery and satisfaction in both her professional and personal life. Taking time to rest and engage in personal activities renews her appreciation for her profession and improves her general well-being. However, she emphasizes that lasting satisfaction also hinges on managing stress effectively during the busy season, not just afterwards. She believes that	P3 – Mid-Sized Audit Firm, Senior Associate - “When I can slow down and focus on things outside of work, I enjoy my job more. It gives me a sense of purpose again.” - “My life satisfaction improves a lot in the quieter months because I have more energy for social life and personal projects.” - “Long-term well-being also depends on how I

maintaining boundaries and practicing self-care year-round are key to staying motivated.

manage stress during the busy season - not just afterward.”
- “Maintaining boundaries throughout the year is key.”

P4 – Mid-Sized Audit Firm, Senior Associate

A.O. mentions that knowing the busy season is only temporary makes it easier to endure. Her job satisfaction hinges on her feeling involved, appreciated, and supported by her team. Even stressful weeks are manageable when the team dynamic is strong. Her life satisfaction increases significantly in summer due to better sleep, energy levels, and a greater sense of personal control. She views satisfaction as a 'wave pattern' rather than a simple up-and-down cycle, shaped by her workload, her relationships, and the meaning she derives from her work.

P4 – Mid-Sized Audit Firm, Senior Associate

- “Knowing that things will calm down again definitely helps me get through the stressful weeks.”
- “If the team works well and you feel appreciated, even a stressful week isn’t a problem. But if recognition is missing, even a calm phase can be frustrating.”
- “In summer, my life satisfaction increases significantly - I sleep better and I have energy for things that are good for me.”
- “I see it more as a wave movement than a clear up-and-down cycle. It depends on the environment and how much support you feel.”
- “Long-term satisfaction comes not just from less stress but from meaning and appreciation.”

P5 – Big4, Associate

M.G. reports that her overall satisfaction fluctuates in line with the audit calendar. While her job satisfaction remains relatively stable throughout the year, as she considers the busy season to be an inevitable part of the profession, her life satisfaction drops significantly during the winter months due to long working hours and physical strain. In the quieter months, her well-being improves noticeably thanks to better weather, more daylight and more free time. She notes that the prospect of taking long summer holidays is a key motivator that helps her cope with the stress of the busy season.

P5 – Big4, Associate

- “When the busy season starts, satisfaction gradually decreases until it reaches an absolute low point.”
- “My life satisfaction definitely increases during the quieter months - the long days and better weather make a big difference.”
- “Job satisfaction stays mostly the same because the busy season is part of the job.”
- “Knowing that I can take long time off in summer is a big motivator - without that, I don’t think it would work.”

P6 – Big4, Senior Associate

E.C. describes a clear difference in job and life satisfaction throughout the audit cycle. Her job satisfaction remains relatively stable since satisfaction is not determined solely by workload or free time. For her, well-being depends just as much on the work environment, appreciation, and the quality of interpersonal relationships within the team. However, her life satisfaction increases significantly during the off-season thanks to better weather, longer days and more time for herself. She uses this time to focus on her health, her relationships, and her personal projects. The calmer months also enable her to slow down and appreciate the smaller moments that she often overlooks during high-stress periods.

P7 – Big4, Associate

M.K. reports that his job satisfaction remains relatively constant throughout the year because he enjoys his profession and appreciates the learning opportunities. His life satisfaction, however, fluctuates more strongly. During the busy season, long hours and limited personal time lead to fatigue and self-doubt. Yet, successfully completing a project brings renewed motivation and pride. In the summer, he feels more balanced and content due to better work-life harmony and time for personal well-being.

- “During the winter months, my well-being really goes downhill - sitting ten hours a day at the laptop, not moving, and only drinking coffee takes a toll.”

P6 – Big4, Senior Associate

- “I would say the summer phase is just as important for my well-being as my work environment, appreciation, my operational tasks, and networking.”

- “My life satisfaction definitely increases during the quieter months - I feel freer and slower.”

- “In the off-season, I can focus again on things like family visits, wedding planning, and health.”

- “I slow down and start to enjoy small moments that I ignored during the hectic times.”

- “My overall well-being definitely improves.”

P7 – Big4, Associate

- “The prospect that things will calm down again helps mentally through the busy season.”

- “Even in stressful times, you can still have a good time - if the team fits, it’s actually fun.”

- “In winter, there are moments when I question my career choice, but when you complete a mandate successfully, it feels great - you’re proud and motivated again.”

- “In summer, I definitely feel more balanced and satisfied because I have more freedom and sleep better.”

- “My job satisfaction stays quite constant, but life satisfaction fluctuates - you’re more tired in winter and more relaxed in summer.”

P8 – Mid-Sized Audit Firm, Senior Associate

C.F. associates her job satisfaction closely with the structured rhythm of the audit year. The clear distinction between periods of high intensity and recovery enables her to view stress as a temporary state. She is satisfied knowing that there will be quieter months when she can finish work on time and enjoy her personal life. Her life satisfaction increases in summer due to greater flexibility, more daylight hours and more time for herself. However, she also notes that the winter period often involves more intellectually challenging tasks, which can have a positive effect on her professional satisfaction.

P9 – Big4, Senior Associate

M.U.'s satisfaction is closely connected to the rhythm of the audit year. During the busy season, his personal life 'takes a back seat', but the off-season enables him to achieve a sense of balance and 'get his life back'. He values the opportunity to reflect on his work, which boosts his job satisfaction. However, he acknowledges that this cyclical pattern of stress and recovery may not be sustainable in the term. His overall satisfaction is strongly influenced by team culture - supportive colleagues make the busiest weeks manageable, while appreciation and open communication foster well-being.

P10 – Small-Sized Audit Firm, Partner

C.G. generally maintains a stable level of job satisfaction throughout the year because she enjoys her profession and is intrinsically motivated by her work. Knowing that busy periods are temporary helps her to manage stress and

P8 – Mid-Sized Audit Firm, Senior Associate

- "The fact that I know the busy season is temporary makes it totally fine for me - it's only for a few months."
- "It's easier when you know exactly how long the stress will last and when you can switch off again."
- "In summer, I leave work on time and actually have another life outside of work."
- "In winter, the work is more intense but also more interesting - sometimes I'm even more satisfied when I'm challenged."
- "In summer, I'm definitely more satisfied overall, but it's also because of the sun and being outside, not just the job."

P9 – Big4, Senior Associate

- "Knowing that the workload will ease up keeps me going."
- "During the busy season, my whole life revolves around work. In summer, I feel like I get my life back."
- "The recovery phase has a big influence on my overall satisfaction - it gives you perspective."
- "If you're surrounded by good people, even the stressful weeks are manageable - sometimes even fun."
- "Recovery isn't just about time off; it's also about team culture."

P10 – Small-Sized Audit Firm, Partner

- "It's not that I'm generally happier in summer, but the change in pace definitely helps."
- "I'm fundamentally satisfied because I enjoy my job and I'm intrinsically motivated."

maintain a positive outlook. Her life satisfaction, however, fluctuates more noticeably, increasing during the summer months when she has more time for her family and leisure activities. Finding the right balance between her demanding career and family life is important to her, and it contributes to her overall sense of fulfilment.

P11 – Mid-Sized Audit Firm, Manager

T.H.'s professional and personal satisfaction are directly affected by recovery. He reports feeling more patient, focused and positive after resting. Without sufficient rest, he experiences a decline in motivation, and even his personal relationships. His life satisfaction increases significantly during the off-season, when he has more time for family and hobbies. The knowledge that a quieter phase is approaching helps him cope better with the intense winter months, making the job feel more sustainable.

P12 – Big4, Partner

P.G. emphasizes that proper recovery has a direct influence on professional and personal satisfaction. After getting enough rest, he feels more patient and effective in his leadership role. Conversely, inadequate recovery can lead to irritability and a loss of perspective. He believes that the recovery phase is crucial for retaining staff in the audit department - without it, staff turnover would increase significantly. He sees job satisfaction as being closely linked to firm culture and leadership behavior: when managers demonstrate healthy recovery practices, they create a more sustainable work environment.

P13 – Big4, Senior Manager

Despite the high demands of his role, A.K. reports high levels of job satisfaction, largely due to his enjoyment of the

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- "Combining a demanding profession with family life is challenging, but it works well for me."
 - "The satisfaction fluctuates a bit, but never extremely - I really enjoy my work."

P11 – Mid-Sized Audit Firm, Manager

- "When I have enough rest, I'm more patient and focused, both at work and at home."
- "If I don't get that recovery time, it affects everything - my motivation, my performance, even my relationships."
- "My life satisfaction increases a lot in the off-season. There's more time for family, sports, and simply feeling like myself again."
- "Knowing there's a quieter phase ahead makes it more sustainable."

P12 – Big4, Partner

- "When I manage to recover properly, I'm more creative, patient, and better with my team."
- "Personally, I think the recovery phase keeps people in this profession - without it, the turnover would be even higher."
- "If managers never take breaks, juniors won't either. We have to model it, not just talk about it."

P13 – Big4, Senior Manager

- "My life satisfaction increases significantly in the quieter months because I can focus on my family
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work, his leadership responsibilities, and the team culture. However, his life satisfaction fluctuates seasonally - he feels more balanced and fulfilled in the summer, when he can spend time with his family and focus on self-care. The off-season enables him to regain control over his schedule and reflect on his goals, which improves his overall well-being. Becoming a parent has made him more aware of the need for limits and sustainable work habits.

again and take care of myself.”

- “During busy season, my life is dominated by work - in summer, I regain control.”
- “That balance is what keeps me in this profession long-term.”
- “I still love my job [...]. But I know now where my limits are, and that makes me a better manager and a better dad.”
