

THE WINNER IS ...

A Look at the Side Effects of Excessive Cellphone Use

By Jason MacGregor and David Hurtt

One of the most significant public failures for our profession in recent years occurred when a PwC partner was preoccupied with Twitter and failed to ensure that the true winner of the Academy of Motion Picture Arts and Science 2017 Best Picture was promptly and properly announced. While this was a simple human error unlikely to be repeated, why the error occurred may suggest a bigger problem for our profession.

When Apple first introduced the iPhone more than 10 years ago, it began an era where technology became omnipresent, where the line between home life and work life disappeared, and where a generation of future CPAs was raised addicted to their phones. Since at many accounting firms, most of the employees are under 30 years old, this means technology addicts outnumber the other employees. Many of these so-called millennials will check their phones nearly 150 times a day, spend hours on social media and send hundreds of text messages daily.

Much of the prior discussion on the intersection of cellphone use and the accounting firm has been on

when is it appropriate to use the device or what can be done on a personal device, but the discussion on how CPAs can mitigate the potential downside of cellphone use has been minimal. This article seeks to start that conversation by reflecting on several side effects of excessive cellphone use and suggesting some strategies to mitigate these effects.

Distracts When in Use and Not in Use

Millennials check their devices repeatedly throughout the day. Some users' lives are so fixated to their devices that they experience phantom notifications. Each of these alerts, whether real or imagined, can break one's focus and potentially distract the user. These constant pings may be somewhat responsible for the average college students' attention span shrinking from 12 seconds to 8.25 seconds over the last 15 years.

The issue of mobile device distraction has risen to the level of a national debate. States have instituted laws to ban drivers from using their cellphones. If accountants are similarly distracted by their cellphones, then there may be many adverse implications.

Impaired Professional Skepticism. Imagine an auditor interviewing a member of management about an unusual transaction, when his/her cellphone vibrates. As a cellphone addict, he/she feels compelled to check the latest message. Perhaps this urgency increases his/her willingness to accept management's explanation. Auditors are charged to act with a questioning mind, but is this possible if their mind is not engaged on the audit task, but on speculating what their most recent text says?





Overlooked Details. Tax professionals are often challenged to interpret laws and treaties where small details play a critical role in determining the appropriate accounting treatment. As a cellphone addict, the young professional may have a reduced attention span. This may lead him/her to accept the first seemingly acceptable treatment without completing his/her analysis. This phenomenon is often referred to as inattentive blindness.

Recommendation: Be Wise in Notification Settings. Many apps now provide users with considerable discretion on when/if they will be notified about new events. If one is extremely selective in what apps are permitted to interrupt one's routine, it is possible to minimize notifications.

Another strategy is to keep a simple smartphone usage log. This log can be shared with a trusted colleague who could offer suggestions for better control or perhaps even identify risk factors of addiction.

Promotes Anxiety

There are well documented mental health implications associated with heavy technology use. These heavy users view the world differently. Notably, they are more likely to be anxious. Separation from one's device for even 20 minutes can cause heavy users to become anxious. Anxiety is known to cause adverse outcomes, such as aversion to social interaction. An anxious CPA is particularly problematic.

While much of any CPA's work can be done in isolation, there are always some critical tasks that require discourse directly with others. Face-to-face interaction offers the potential for a multitude of information to be communicated through tone of voice or non-verbal cues. There are significant costs if anxiety causes an accountant to avoid personal interactions.

Low Acumen. In personal settings, a heavy cellphone user will favor written communication, such as text or email, to face-to-face communication. While this may be tolerable in that setting, the individual may not develop the skills to understand nuances in vocal tone or non-verbal signals.

This suggests that even if compelled to engage in face-to-face interaction in a professional setting, a heavy user may lack the interpretation skills necessary to be effective.

Aversion to Social Interactions. Social anxiety disorder and general anxiety are known consequences of heavy cellphone usage. If a CPA avoids social interaction, then he/she will be less effective at maintaining positive client relations. Further, he/she may lack the ability to develop a social connection with the client, which may undermine the ability to foster the trust that is necessary for professional work.

Recommendation: Gamification. There are numerous training programs that can help a young professional learn the skills to be effective at oral communication. However, the solution requires a commitment from every level in the firm to developing these skills. Millennials are often resistant to critical feedback, so the development activities should be presented as an opportunity for growth and not a response to disappointing behavior. It may be helpful to structure the training activities with typical elements of game playing, such as competition with others and point scoring.

Inhibits Professional Development

The accounting profession is predicated upon a mentorship model in which seasoned professionals help guide younger professionals in their development within the firm. Heavy use of a mobile device may inhibit the mentorship relationship, because it reduces the young professional's responsiveness to feedback.

Narcissistic Personality. Heavy cellphone users develop narcissistic personality traits. These users may experience grandiose and attention-seeking behavior. Young professionals may struggle when given entry-level tasks, because they believe these tasks are beneath them. These tasks, which must be done, are often useful in demonstrating competence and are helpful in developing an understanding of the accounting processes. Further, the narcissist is resistant to corrective feedback.

Personification of Feedback. Heavy social media use may create a strong perceived bond between performance and personhood. Consider Facebook, where a user's self-esteem may be linked to how many people "like" their recent postings. Among heavy social media users in an academic setting, there is a stronger link between the student's grade point average and their satisfaction with life. This may indicate that heavy users' overall happiness is more closely linked to their performance reviews than less heavy users' overall happiness. In an accounting setting, when supervisors give feedback, they may unwittingly be

assessing the value of the person being reviewed and not only the work product.

Recommendation: Carefully set mutually agreed upon expectations. It is simply impossible to tell young professionals to not be narcissistic or not take it personally. The mentor model offers the advantage of having a close associate offer gentle corrective feedback. However, this requires a long-term commitment and may not be effective at providing timely feedback. The alternative of frequent post-task feedback, which is frequently used in public firms, is also problematic, because it may provide greater stress than less frequent feedback.

We suggest feedback be moved to the planning stage. In the planning stage, invest the time to show the young professional how their assigned tasks are critical to the overall task. Perhaps even empower them to select among alternative tasks during the planning stage. With this approach, the young professional is choosing to do an entry-level task rather than being assigned an entry-level task. This planning-level feedback would provide opportunities to delineate the characteristics of acceptable or excellent performance. We are suggesting the gamification of the accounting profession: clear rules, points and winners. Rather than fearing the technology, CPAs could use the very things that make the technology appealing to evolve our profession.

Distorts Reality

Historically, the CPA Examination has served as a barrier to our profession. It prevented people without sufficient technical knowledge from becoming CPAs. However, a CPA's value lies not only in his/her technical knowledge, but in his/her judgement. Consistent with this contention, AICPA has significantly revised the entrance examination to shift the focus towards judgement and reduce the assessment of technical knowledge. This shift in focus on the CPA Exam may be necessary to communicate the importance of auditor judgement, but it is not sufficient to develop that judgement. The consequences of heavy cellphone use on audit judgement is concerning.

Researchers considered how cellphone use impacted pedestrian behavior on a college campus. They found that it dramatically impaired the effectiveness of pedestrians to safely navigate the campus. Notably, this was true with both mundane and cognitively complex navigation tasks.

Other researchers examined how cellphone use impacted drivers' behaviors. They found heavy cellphone users drive faster, change lanes more frequently, and have more instances of hard braking and high acceleration events

even when not on the phone. These types of behavior suggest a CPA who engages in excessive cellphone use could fail to correctly understand reality.

Unfounded Confidence. Most organizations depend on their accounting professionals to reach defensible decisions, especially when there are multiple possible accounting treatments. If the driving and walking experiments can be extrapolated to auditing, the heavy cellphone user will have a reduced ability to reach the correct decision, but they may be unaware of their inability. With this unfounded confidence, the CPA will fail to consider alternative solutions, fail to see the possible downside of decisions and be ill-prepared if the folly of his/her decisions is brought to his/her attention.

Risky Responses. Arguably the modern auditor's success depends less on how he/she plans an audit and more on how he/she responds to information acquired while gathering audit evidence. Corporate accountants must also be equipped to gather and process information. However, the heavy cellphone user seems to adopt riskier strategies. This could be the result of a cognitive bottleneck. The user simply lacks the cognitive resources to assess the risk factors, because so much cognitive capability is involved in monitoring and processing mobile device data.

Recommendation: Counter measures. Unfounded confidence and unnecessarily risky decisions are well-documented problems. The solutions generally involve self-reflection and tough questions. For example, to reduce unfounded confidence, CPAs should ask the question, "What are some alternative strategies/treatments?" A similar strategy may be employed to ensure people are aware of the risks associated with a decision.

Tip of the Iceberg

There is no easy solution when a generation of professionals must learn to cope with a serious addiction problem. This problem is compounded by the almost certain denial that this problem exists. See Figure 1 to take a cell phone addiction test.

When the Academy Award's best picture flub occurred, the accounting profession was put on notice that technology is dangerous. Some dismissed the occurrence as a one-off event that can be prevented through a new rule or problem unique to that firm, but what if this was the tip of the iceberg? Perhaps the previously awarded Best Picture, *Titanic*, offers the best advice: turn early, because if you wait too long, there is nothing you can do.



Figure 1. Roberts Cellphone Addiction Test

Check all that apply.

- Yes. The first thing I reach for after waking in the morning is my cellphone.
- Yes. I would turn around and go back home if I left my cellphone at home on the way to work.
- Yes. I often use my cellphone when I am bored.
- Yes. I have pretended to take calls to avoid awkward social situations.
- Yes. I find myself spending more and more time on my cellphone.
- Yes. I spend more time than I should on my cellphone.
- Yes. I get agitated or irritable when my cellphone is out of sight.
- Yes. I have gone into a panic when I thought I had lost my cellphone.
- Yes. I have argued with my spouse, friends or family about my cellphone use.
- Yes. I use my cellphone while driving my car.
- Yes. I have tried to cut back on my cellphone use, but it didn't last very long.
- Yes. I need to reduce my cellphone use, but am afraid I can't do it.

Results Key

8 + "Yes" answers: Evidence for habitual cellphone users.

5-7 "Yes" answers: You have crossed the tipping point and are moving towards a full-blown cellphone addiction.

3-4 "Yes" answers: You have not yet reached your tipping point, but need to carefully assess how your cellphone is impacting your life.

0-2 "Yes" answers: You are either living in a monastery or at least have the patience and self-restraint of a monk. Or, technology simply scares you.

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