

## Mental Health and the Accounting Profession – Insights and Interventions from Recent Canadian Research

By Merridee Bujaki, Ph.D., FCPA, FCA, Darlene Himick, Ph.D., CFA, LLB, and Suzanne Paquette, Ph.D., CPA, CA

In Spring 2021, *ThinkTwenty20* published an issue focused on mental health among accounting professionals. We contributed an article to that collection summarizing academic research and recent professional initiatives addressing mental health. Issues of mental health in the workplace have received increasing attention as the pandemic has exacerbated factors known to lead to stress, anxiety and burnout. Working women, especially those with care responsibilities, have been acknowledged to have found the pandemic particularly challenging,<sup>1</sup> causing many of them to rethink their relationship with work.<sup>2</sup>



*Merridee Bujaki, Ph.D., FCPA, FCA, is a Full Professor of Accounting at the Sprott School of Business, Carleton University. Her research addresses disclosures in corporate annual reports, the accounting history of the Rideau Canal, and accounting careers in Canada, including diversity in accounting firm recruitment documents, women in the profession and, as a member of the Healthy Professional Worker Project, the mental health experiences of professional accountants.*



*Darlene Himick, Ph.D., CFA, LLB, is an Associate Professor of Accounting at the Telfer School of Management, University of Ottawa. She conducts research on a variety of accounting topics such as accounting and finance ethics, the accounting profession and the use of experts in standard setting. She is currently involved with the Healthy Professional Worker Project, investigating the mental health issues that accountants face in their many roles.*



*Suzanne Paquette, Ph.D., CPA, CA, is a Full Professor at the School of Accounting of the Faculty of Business Administration at Université Laval. Suzanne is a research member of The Healthy Professional Worker Partnership. Her other areas of interest include the role of taxation in financial planning for retirement, ethics and tax practitioners, audit committee financial expertise and the provision of non-audit tax services, and the economic effects of tax policies.*

<sup>1</sup> Zoch, G., Bachmann, A., & Vicari, B. (2021). "Reduced well-being during the COVID-19 pandemic – the role of working conditions." *Gender, Work & Organization*, 1 – 22. <https://doi.org/10.1111/gwao.12777> ; Ghio, A., and Moulang, C. (2021). "Women accountants and psychological resources." Working paper.; Ghio, A., Moulang, C., & Gendron, Y. (2021). "Always feeling behind: Women auditors' experiences during COVID-19." Working paper.

<sup>2</sup> Barnes, B., Cussatt, M., Dalton, D. and Harp, N. (2021). *Declining Partner Aspirations During the COVID-19 Pandemic: A Contemporary Analysis of Work-Family Conflict in the Accounting Profession* (December 21, 2021). Available at SSRN: <https://ssrn.com/abstract=3991248> or <http://dx.doi.org/10.2139/ssrn.3991248>

We are pleased to return to *ThinkTwenty20* in Spring 2022 to be able to report preliminary results from research on the mental health of professional accountants in Canada, both preceding and during the COVID-19 pandemic. In this article, we provide a brief overview of the research project, offer some preliminary results from our survey of more than 300 Canadian professional accountants, and describe preliminary insights arising from our in-depth interviews with more than 30 professional accountants. We have also compiled participants' suggestions for interventions that they believe may help to mitigate the stresses and mental health challenges they face in their work as professional accountants.

### **Healthy Professional Worker Research Partnership and Design**

Our research is one aspect of wider study of mental health among Canadian professionals, the Healthy Professional Worker project.<sup>3</sup> The project's objective is to examine the gendered nature of mental health issues, leaves of absence and return to work experiences of professional workers. Funded jointly by the Social Sciences & Humanities Research Council (SSHRC) and the Canadian Institutes of Health Research (CIHR), both agencies of the Canadian federal government, the project involves members of seven professions, 27 academics and 17 universities across Canada. The seven professions include four in health (medicine, nursing, midwifery and dentistry), two in education (teaching and academia), and accounting. We began working on developing the partnerships involved in this project in 2016 and, in addition to our academic partners, we have benefited from the insights and suggestions of partners representing professional associations, unions, and employers.

The research design for the project is a complex one, involving stakeholder interviews, a survey (comprising many questions that are common across all professions, as well as some questions tailored to the various professions), and interviews of individual workers from each profession. In both the survey and interviews, questions focused on respondents' individual, family, organizational and broader social contexts to understand the sources and challenges of their mental health concerns, as well as whether they had taken (or contemplated) a leave of absence to address mental health concerns, and what their experience of returning to work had been (if applicable). Given the timing of our data collection, we asked participants about both their experiences pre-COVID and during the pandemic. The final stage of the project (currently under development) is to work with interested organizations to pilot test interventions identified during the research that may assist individuals and their organizations to more effectively address mental health concerns among professional workers. We report preliminary insights from each aspect of the professional accounting research below. Future work will undertake comparative analyses across different professions.

### **Survey Findings**

A bilingual (English and French) online, self-administered survey was conducted between end of November 2020 and early May 2021. Participants across Canada were solicited via our partner organizations (including CPA Canada), direct email and social media. Of the 312 survey respondents in the accounting case study, approximately 80% have a CPA designation, while

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<sup>3</sup> <https://www.healthyprofwork.com/>.

others are in training or work in the accounting profession (without a CPA designation).

Furthermore, 35% work in public practice, 33% in industry, 15% in government, with the remainder working in education or other. The average age of respondents is 38 years (range 21 to 77) and experience in the accounting profession ranges between 1 and 42 years (average 14 years). Approximately two thirds of respondents are women, of whom 44% report that they are working but have no managerial responsibilities. In contrast, a higher proportion of men (33%) report senior management/partnership responsibilities compared to women (19%). Of all the respondents, approximately 10% identify as racialized; however, numbers are insufficient to break results down by race. Finally, the largest number of responses came from the provinces of Ontario (62) and Québec (137).

## **Workers in accounting were significantly less likely to report suffering from mental ill-health in comparison to all professional workers.**

### **Mental Health Among Accountants, Leaves of Absence and Return to Work**

Figure 1 below depicts the proportion of survey respondents that reported experiencing mental health (MH) issues at some point in their career and illustrates the various pathways on which they embarked, including for some respondents taking a leave of absence (LoA) and returning to work. Figure 1 presents results for accountants separately, compared to all professional workers who completed the survey.

In the context of this study, mental health issues include mental or psychological stress or distress, burnout, anxiety, depression, other mood disorders, substance use or dependence, posttraumatic stress disorder, or serious thoughts of suicide. It includes both short term mental health problems that temporarily limit our ability to function as well as more persistent and severe medical health disorders that require medical intervention.<sup>4</sup>

As shown in Figure 1, of the 312 accounting professionals that responded to our survey, 52% reported having suffered a mental health issue. Among those, anxiety was the issue most frequently mentioned, followed by mental stress or distress, then burnout. Of those having reported a mental health issue, 58% indicated making changes to their work, 48% considered taking a leave of absence – while only 24% took a leave – and, of those, 69% returned to work.

Interestingly, Figure 1 shows that workers in accounting were significantly less likely to report suffering from mental ill-health in comparison to all professional workers (58%) and were also less likely to embark along the pathway of leaves of absence and return to work. In breaking down the responses by gender identity, we find that women in accounting were significantly more likely to report having suffered from mental ill health (58.5%) than men (44.7%). No other significant difference along the pathway was noted, however.

A few caveats must be provided in interpreting the results. Since our respondents do not

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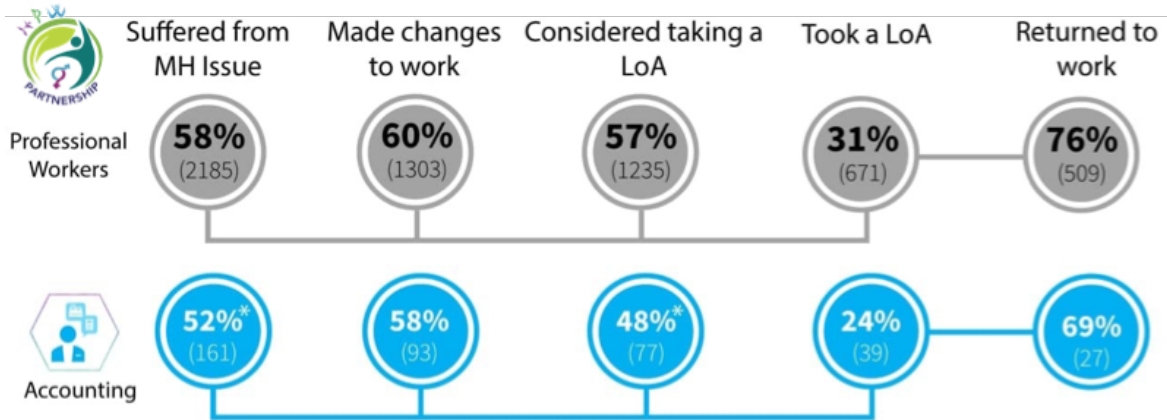
<sup>4</sup> Definition of 'mental health issues' included in the *Healthy Professional Worker Partnership: Preliminary Comparative Findings* report, December 2021, p.12. <https://www.healthyprofwork.com/comparative-findings>.

constitute a representative sample of the professional groups, caution must be exercised in comparing the groups. Furthermore, respondents who have experienced mental issues are likely to self-select to participate in our survey. Nevertheless, notable differences across all professional workers provide interesting insights.

As indicated in Figure 1, 58% of accounting professional workers addressed their mental health issues by, among other things, making changes to their work. The most frequently reported changes include taking sick days or using vacation time (62% of those with a mental health issue), seeking help from an allied health professional (e.g., psychologist, social worker, counsellor) (52%), or reducing workload (44%).

With respect to leaves of absence, Figure 1 shows that accounting respondents that have experienced a mental health issue are less likely to consider taking a leave of absence than all professional workers. Among the primary reasons given for not taking a leave of absence, 60% of accounting respondents indicated that their mental health issue was not severe enough to warrant a leave, while a little more than half expressed concerns about the professional impact on their career opportunities and stigma associated with disclosure. The impact of taking a leave on other staff and financial concerns were also considered, albeit they were of lesser importance.

**Figure 1 – The Experiences of Mental Health and The Pathway To Leaves Of Absence And Return to Work**



\* = the difference between the profession average is statistically significant at P < 0.05

When asked about facilitators that supported them in taking a leave of absence, respondents identified having financial coverage while on leave, as well as having a supportive supervisor, as the most important factors. Conversely, having an unsupportive supervisor (or unsupportive union representative in unionized work environments) was most often cited by accounting respondents as a barrier in the course of taking a leave. Caution must be exercised in interpreting these results as few accounting respondents (39) took a leave, while only 27 returned to work following a leave. Despite these small numbers, results suggest that support from the supervisor is one of the most important factors in facilitating leaves of absence and fostering return to work.

Addressing mental health concerns of accounting professional workers is an important issue for

the individual accountants experiencing these concerns and their employers. Recruitment and retention of qualified accounting employees is expected to be more difficult than usual during the pandemic.<sup>5</sup> In fact, our survey indicates that, of the 25% of accounting professionals that want to leave their employer, 67% have experienced a MH issue. Furthermore, of the 12% that want to leave the profession, 79% of them have experienced a MH issue. These numbers are not trivial. Addressing the mental health of employees should benefit them and their employers.

### **Interview Insights – Public Accounting Experiences**

We report here on preliminary analysis of 14 interviews (13 female, 1 male) conducted between January and July 2021 with professional accountants who reported some experience working in public accounting. We identified interviewees through social media announcements about the research and through survey respondents who volunteered at the end of the survey to be interviewed. These individuals were willing to share their stories about their mental health experiences. Their experiences offer important insights on how accounting workplaces can become more inclusive.

We situate our insights in the context of prior research that finds the extent to which accountants feel burnt out and their intentions to leave their firm are affected by their perception of how they are treated by their firm,<sup>6</sup> and that organizational initiatives, such as the provision of mentoring, can increase employees' commitment to their employers and reduce their feelings of burnout.<sup>7</sup> Recent research in Australia<sup>8</sup> during the pandemic indicates that supervisory support can play an important role in the accumulation by women accountants of psychological resources such as resilience and wellbeing that can enhance engagement at work and reduce burnout.

### **When taking a leave of absence, respondents identified having financial coverage while on leave, as well as having a supportive supervisor, as the most important factors.**

Several interviewees spoke about their experiences working in public accounting as being similar to a family, which included both the support of family, as well as guilt when considering the impact on colleagues of a leave of absence. In terms of mental health, several interviewees commented on how much they depend on a period of reduced work demands following each

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<sup>5</sup> Hart, M. (2021). "How to retain staff amid surging turnover." *Journal of Accountancy*. <https://www.journalofaccountancy.com/news/2021/aug/how-to-retain-staff-amid-surg-ing-turnover.html> Accessed March 10, 2022.

<sup>6</sup> Herda, D. N., & Lavelle, J. J. (2012). « The auditor-audit firm relationship and its effect on burnout and turnover intention." *Accounting Horizons*, 26(4), 707-723.

<sup>7</sup> Stallworth, H. L. (2003). "Mentoring, organizational commitment and intentions to leave public accounting." *Managerial Auditing Journal*, 18(5), 405-418.

<sup>8</sup> Ghio, A., and Moulang, C. (2021). "Women accountants and psychological resources." Working paper.; Ghio, A., Moulang, C., & Gendron, Y. (2021). "Always feeling behind: Women auditors' experiences during COVID-19." Working paper.

busy season to allow them to recuperate and reset. Minor mental health concerns sometimes escalated to more serious concerns when work demands or an extension to the busy season prevented this restorative period.

While a number of interviewees spoke about appreciating the work habits and client



commitment they developed while working in public accounting, they indicated this work ethic – which many suggested was fostered by the compensation and promotion systems in public accounting – could lead to mental health concerns. In particular, the habit of long work hours, that may be sustainable early in a person’s public accounting career, can become problematic when additional work or care demands are encountered, in some cases leading to burnout. The three symptoms of burnout are “feelings of energy depletion or exhaustion; increased mental distance from one’s job, or feelings of negativism or cynicism related to one’s job; [and] reduced professional efficacy”<sup>9</sup> or productivity. As such, addressing the root causes of burnout is important for both professionals and their employers.

The World Health Organization defines burnout as a “syndrome conceptualized as resulting from chronic workplace stress that has not been successfully managed.”<sup>10</sup> Comments by our

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<sup>9</sup> <https://www.who.int/news/item/28-05-2019-burn-out-an-occupational-phenomenon-international-classification-of-diseases#:~:text=feelings%20of%20energy%20depletion%20or,reduced%20professional%20efficacy>.

<sup>10</sup> *Ibid.*

interviewees indicate that “chronic workplace stress”<sup>11</sup> cannot be “successfully managed” only by the professional accountant, but structures and practices within the public accounting employer also need to be modified to address such stresses. Flexible time off later in the year in recognition of long hours during busy season is a strategy some firms have used effectively to support their employees.

Other creative strategies may be needed when employees are experiencing challenges in managing the chronic workplace stress that is indicative of many professional workplaces. For example, additional accommodations may be beneficial for employees who are preparing for their professional exams, supporting aging parents, raising young children or, as was the case for many during the pandemic, juggling work and the educational needs of children.

Considerable research demonstrates that care work responsibilities (both at home and in the workplace) fall disproportionately on women,<sup>12</sup> suggesting that strategies to mitigate against burnout may need to be developed taking the various life circumstances of individuals into consideration, rather than adopting a one-size-fits all approach.<sup>13</sup>

### **Interventions, such as building mental health awareness and skills into the CPA curriculum, have the potential to be highly impactful.**

Other interviewees noted that some firms seem to believe that mental health and wellbeing is strictly an individual matter, with the firm’s responsibility for the mental health of their workers ending with the provision of an employee assistance program (EAP) or a workshop on being resilient. We heard from interviewees, however, that EAP counsellors frequently lack sufficient contextual understanding of the profession to be able to offer useful strategies or solutions, and individuals’ resilience can go only so far in overcoming workplace structures and policies that may not support mental health and wellbeing. There is a sense among many interviewees that professionals and their workplaces need to recognize wellbeing is a collective, rather than an individual responsibility, and that work cultures and expectations need to be rethought and redesigned to foster wellbeing. Future steps in our analysis will explore whether these preliminary insights hold for all professional accountants. We report below on suggestions offered by all 30 interviewees for interventions that would support the mental health and wellbeing of professional accountants, regardless of their work context.

#### **Interventions to Support Accountants’ Mental Health and Wellbeing**

Part of our research was to understand what promising practices or interventions participants believed could help in supporting accountants’ mental health and wellbeing. Interviewees

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<sup>11</sup> One interviewee articulated several forms of stress encountered by professional accountants, including timeline/deadline stress, competency stress (related to clients’ expectations that you will know the answers to their questions), communication stress and digital stress, especially as related to emails. This listing suggests that professional accountants face chronic workplace stressors.

<sup>12</sup> James, Y., Bourgeault, I., Gaudet, S. & Bujaki, M. (2021). “Care and academic motherhood: Challenges for research and tenure in the Canadian university.” *Canadian Journal of Higher Education*, 51(4): 85-99.

<sup>13</sup> Barnes, B., Cussatt, M., Dalton, D. and Harp, N. (2021). *Declining Partner Aspirations During the COVID-19 Pandemic: A Contemporary Analysis of Work-Family Conflict in the Accounting Profession* (December 21, 2021). Available at SSRN: <https://ssrn.com/abstract=3991248> or <http://dx.doi.org/10.2139/ssrn.3991248>.

provided numerous ideas for how issues around mental health at their workplaces could be managed better. Several distinct themes emerged, which we categorized as initiatives related to *education and socialization*, *organizational responsibilities*, *mental health promotion* and the *pathway between taking leaves and returning to work*.

### ***Initiatives related to education and socialization***

Suggestions related to *education and socialization* address the key role played by the earliest stages of the accounting career, including studying at university, writing professional exams and early years working in the profession. Socialization, which includes the process of learning how to behave, what is acceptable and what are the practical and ethical norms of the groups we participate in, begins very early on in the accounting profession. Studying at university or for the Common Final Examination, working to meet the practical experience requirements and “putting in time” in the early years while acquiring the necessary technical and enabling competencies, are all critical points when accountants co-create with each other their own professional norms.



Insufficient attention to mental health matters during these early stages likely makes these matters more challenging to deal with it later on, and may mean that accountants promoted into supervisory roles lack the vocabulary and skill set to handle mental health issues as they arise with co-workers, subordinates and even themselves. Several interviewees suggested building mental health strategies into the CPA curriculum itself. The newly released Competency Map 2.0’s<sup>14</sup> focus on CPAs’

ethical mindset and human skills (defined to include resilience) may offer an opportunity to incorporate mental health and wellbeing skills into CPAs’ educational and socialization experiences. Interventions, such as building mental health awareness and skills into the CPA curriculum, have the potential to be highly impactful, as they would reach all future accountants due to the obligatory nature of the profession’s examination and practical experience requirements.

### ***Initiatives related to organizational practices***

Specific *organizational practices* hold plenty of opportunity for helping employees address mental health challenges. For instance, an independent individual who has the skill or desire to handle employee wellbeing issues could be designated as a central point of contact within a workplace. This could be helpful to individuals whose relationships with their supervisors might be more strained, or where they are reluctant to speak with their direct supervisors about mental health concerns. Additional organizational practices that balance a focus on the

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<sup>14</sup> <https://cdn-ca.aglty.io/comp-map-2/Attachments/NewItems/CPA%20Competency%20Map%202.0%20FINAL.pdf>



wellbeing of accounting staff within an organization, with an outward focus on clients or other users of accounting information, would also be beneficial. For example, the capacity of existing staff to meet the demands of new clients or to meet client deadlines in a healthy manner should carefully considered when accepting new work or engagements.



In addition, quite a few participants suggested that a regular, mandatory check-in by employers with their employees would go a long way to solve several of the key problems they identified. These problems include the fact that employees are often reluctant to come forward to discuss their mental health concerns out of fear of the reaction they will receive. Mental health issues are often stigmatized or individuals who disclose they are struggling may fear they will be perceived as incapable. Further, employees are often on their own to source out who to talk to about mental health matters. Many are left to research resources on their own through “looking up phone numbers,” “filling out forms” and “reading pamphlets and websites” for self-help. Yet, when experiencing mental distress, individuals frequently lack the energy or drive to conduct this research on their own.

Normalizing a “wellness check-in” would provide individuals with a known, regular and mandatory touch point, which could help reduce stigma and reduce the need to self-source help. Related to this suggestion were other ideas to make it acceptable to voice mental health concerns, in the open, by providing safe spaces for discussion so that people could simply “talk about it without fear.” Workshops where people shared their experiences, or incorporating mental wellness into workplace meetings, might address this need.

Further, suggestions were made to think creatively about redesigning how work teams are structured. Solutions like being cross-trained on responsibilities on other teams, or having multiple points of contact within a firm with knowledge of the same clients, were suggested as ways to relieve the pressure if someone felt they needed to take a leave or reduce their work hours. One of the reasons accountants indicated they did not take a leave of absence, even after considering one, was that they felt the responsibility of being the only person at their level who had worked on a particular file or fearing the additional burden that would be placed on other members of their team. One person talked to us about how an initiative of this type was being worked on in their firm. In addition to supporting staff members, they also noted these cross-training practices can also help clients, as they have multiple points of contact if needed.

### ***Initiatives related to mental health promotion***

One point common to the suggestions in both of the prior categories of initiatives (education and socialization and organizational practices) was the need to do a better job of *mental health promotion*. This could include discussions by a variety of people (both inside and outside the organizations where accountants work) reflective of a more diverse range of personal and professional experiences related to mental health. For example, regular presentations about mental health promotion or by individuals of all backgrounds and organizational levels reporting on their lived experiences of mental health were mentioned as ways for people to

“see themselves” and their experiences in those who promote mental health.

***Initiatives to facilitate the path to taking a leave and returning to work***

Finally, the *path to be taken* between identifying that one’s mental health needs attention, to *taking a leave, and returning to work* was not clear for many. Suggestions to make these processes more widely known, well defined, understandable and non-stigmatized were common. These suggestions also indicated the need for a clearer understanding of the challenges faced by those returning to work after a leave, a better understanding of what the process for returning to work was and policies for how this can be facilitated. Since these highly trained, educated professionals make valuable contributions to their organizations, investments to support them in taking a leave to address their mental health and in re-integrating them back into the workplace should be prioritized.

**Working Together to Foster Wellbeing**

The pandemic has generated many workplace conversations about mental health. We hope these conversations lead to new policies, programs and ways of working that foster wellbeing and support professional accountants at all stages in their careers. As we begin to emerge from pandemic restrictions and return to “normal,” we hope that addressing mental health and supporting wellbeing stay at the forefront of considerations for the profession. We hope that accounting students of the future will leave university and enter the profession better prepared for the stresses they may encounter as accountants and that, should they need accommodations to address mental health concerns at some point in their careers, effective and well-communicated policies and programs will be in place to support them, just as programs to support employees in returning to work after a physical injury or illness exist today.

