

How Can We Better Promote Wellness in the Accounting Profession: In Their Own Words

By Gundi Jeffrey, Managing Editor



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The Mental Health Commission of Canada has reported that, in any given year, one in five people will personally experience a mental health problem or illness, one in three workplace disability claims are linked to mental health problems or illnesses and the mental health related costs to the Canadian economy exceed \$50 billion per year.



Recently, Professor Merridee Bujaki, from the Sprott School of Business, Carleton University in Ottawa, and a cross-Canada interdisciplinary research team have been working on a large-scale research project: *“Healthy Professionals/Knowledge Workers: Examining the Gendered Nature of Mental Health Issues, Leaves of Absence and Return to Work Experiences from a Comparative Perspective.”* The aim is to address fundamental issues around mental health in knowledge professions, such as accounting. The results of the study will provide valuable information on employee well-being and offer up best practice policies and interventions for implementation.

Professor Bujaki and her team have reported on the progress of the research and some of the findings in three issues of *ThinkTWENTY20* – Summer 2021, Spring 2022 and Winter 2025. We thought now might be a good time to speak with Professor Bujaki about this very important work and the insights it might provide to our readers.

ThinkTWENTY20: *As we have mentioned, The Mental Health Commission of Canada reports that the mental health related costs to the Canadian economy exceed \$50 billion per year. Would you estimate that the proportion of accountants having mental health issues is about the same?*

Professor Bujaki: Our study does not allow us to definitively say whether or not accountants are similar to all other Canadians, but we've got no reason to expect that they would not experience mental health challenges in at least the same proportions of Canadians more generally. And so I think that those statistics from the Canadian Mental Health Association are quite descriptive.

I do think that our study participants experience the full range of issues noted above, and that the consequences for the profession are really important ones, because we are seeing a lot of people who are taking leaves of absence, leaving their employers and even leaving their profession. As well, there are a lot of costs associated with turnover and time off work for mental health concerns.

Our survey and our interviews would be what's called a convenience sample. These were with people who in all likelihood already had an interest in mental health, and that was one of the reasons that they chose to participate. That's why we can't really extrapolate directly from their responses and say that they are representative of all professional accountants overall.

ThinkTWENTY20: *What prompted you to undertake your research on the mental health of Canada's accounting profession?*

Professor Bujaki: If I give you a little bit of history, you'll get an insight into the mind of an academic. Carleton University has a Healthy Workplace initiative whereby they offer a number of different types of activities, not all directed to mental health. But I signed up, about 12 years ago to go to a session on healthy eating. They started out by talking about how diabetes was the number 2 health issue amongst academics. Number 1 – the answer was anxiety and depression.

That insight got me thinking and I began working with a couple of colleagues on a project that was focused on women academics and trying to get a sense of their life course, and where health and caregiving responsibilities fit in. We eventually got research grants from two federal government departments – the Canadian Institute for Health Research and the Social Sciences and Humanities Research Council. They were a two-year Partnership Development Grant, which was aimed at building a much broader coalition of people that were interested in these areas, and the other grant was specifically for looking at knowledge workers and their mental health.

We spent two years putting together this very broad coalition of academics, practitioners and industry associations that then allowed us to apply for a five-year Partnership Grant from the same two federal government departments. This allowed us to do a very broad survey and set of interviews, looking at mental health across a range of professions.

ThinkTWENTY20: *When did your project start?*

Professor Bujaki: The 1st part of the project was funded by the Partnership Development Grant from 2016 to 2018, and then the five years after that, 2018 to 2023, was funded by the Partnership Grant. I think that, together, we were 20 universities across the country that had some representation and probably at least that number of industry and practitioner representatives or organizations also participating.

ThinkTWENTY20: *What was your research methodology, and who took part in the study?*

Professor Bujaki: I would describe our methodology as being a multi-case or multi-profession, mixed-methods project. The mixed methods were having an online survey, followed by interviews. The survey was one way to find people who were willing to share some of their experiences with us. But, in other cases, we used broad-based social media to invite people to participate. And some people just volunteered directly for the interview phase itself.

We certainly had wanted to focus on the gender dimension in terms of mental health and, largely, there are still many individuals – predominantly women – who have an awful lot of caregiving responsibilities, whether that's for children, or a spouse who's not well or for elderly parents. We were interested in some of those dimensions. Then we became interested in how this is impacting both the individuals and their employers. And what effect did leaves of absence have? And what are the things that really make it more feasible for people to return to work effectively and in a healthy manner?

We did some comparative work on these issues across seven different knowledge professions, including accountants, doctors, dentists, nurses, university professors, teachers and mid-wives.

ThinkTWENTY20: *Is it now completed or is there more to come? I think you mentioned that there were several phases.*

Professor Bujaki: Yes, we have completed the data collection, which was a really time consuming and expensive process. For our data analysis, the group that was focused on accountants was much smaller than some of the others. But we're really focused on trying to get the insights that we've garnered so far out to the public. I suspect we'll still probably be another couple of years before we've finished everything. According to the nature of research, what you learn in one phase leads to a bunch of questions further down the road. There may well be a separate study that begins to pursue some of those other areas in the future.

ThinkTWENTY20: *What would you say were the principal findings of your research?*

Professor Bujaki: To be quite honest, you start to realize that everybody has a unique set of circumstances and, depending upon what those circumstances are – their personal circumstances, their family circumstances, those caregiving requirements that I spoke of, the nature of the work they're doing, the demands from a workplace perspective – all of those come together in a constellation. For many of us it could just be one additional comparatively minor thing that tips the balance and takes you from flourishing from a mental health standpoint and puts you into an area where, all of a sudden, you're dealing with a more significant mental health concern. For me, one of the principal findings is that any one of us can end up there at any time.

Some of the unique findings about accountants are that they are less likely than the other professions that we were looking at to actually take a leave of absence. If they did take a leave of absence, they tended to be somewhat less successful in returning to work. So that was kind of hinting to us that perhaps we actually wait too long to recognize that we need some sort of a break from work in order to come back.

But I think it's not just individuals who are making particular choices, but it also has to do with the structure of the workplaces that accountants find themselves in. In some ways the accountants are a little bit of an anomaly.

It's quite clear that if you're working in an environment where there is a union, there are additional supports and a more supportive environment. There is a more regularized process for a leave of absence from work, particularly in nursing and teaching. Those professionals seem to take more leaves of absence, but then they were also more successful in coming back to work. That was certainly an interesting finding.

I know from our research for the accounting profession that the demands can be challenging when it comes to anxiety and stress. If they are not addressed, it can lead some to burn out.

We did note that there were more women who completed the survey and who spoke to us in interviews. And, again, because we can only look at the data that we've collected, it's not possible to say why that might be. But I would speculate that it may well have to do with some of the additional social and familial responsibilities that many women take on at the same time they are also managing busy work and career schedules.

ThinkTWENTY20: *I noticed, in looking at the last article that you published with us, that a lot of the people involved in your research were women, younger women in their twenties and thirties, and several of them seem to be in situations where they were with one of the big firms and then switched to one of the smaller firms, or even got right out of public practice. This was quite a noticeable trend in your interview results, and I wondered about that from the point of view that what responsibilities do women at that age have? I wouldn't think they would have the same familial responsibilities that older women do, because they're generally too young to have children, or they might have very small children. A lot of them would be single. But some might be stressed in the marriage, or they might be looking after older people as well. Any thoughts about that? Why would there have been such a large number of women who have issues of that nature?*

Professor Bujaki: I think you're absolutely right about that. There are still a lot of professional accountants who begin their careers in public accounting, and so many of them do begin working with one of the large professional accounting firms. And then they do often go off in different directions when they are getting into their thirties.

Many of them would have delayed beginning a family until then, and I can certainly recall a number of them commenting in their interviews that they were realizing at that point in time it was too late. One woman said her employer just was not supportive. She was having some health health issues while she was pregnant, and the answer was, "well, stop doing everything else in your life so that you can concentrate on your work."

That's not terribly supportive. You are correct but there are a number of other factors. Some women we spoke to – and we haven't really had a chance to dig into this element yet – had a number of intersecting identities. They are women; they belong to a visible minority group; or

they have cultural expectations from their families in terms of caregiving or involvement that put some additional demands on them as they're moving forward.

I think the statistics from Canadian Mental Health Association will bear this out. Many people actually begin to experience some mental health concerns when they are in their late teens, early twenties, and we certainly heard from others who had struggled with anxiety issues while they were in university. But they managed, with some supports or with some strategies that worked well for them in their academic studies, but then they're finding that, in their work, they've got different demands on their time. I know from other research for the accounting profession that those demands can be challenging when it comes to anxiety and stress. If that's not addressed, it can lead some to burn out.

They're characteristics of accounting jobs, whether they're in the public accounting realm or if they're working for a corporation, and there is a demand for a lot of hours of work, which becomes more challenging when you have these other responsibilities. There's a great deal of attention to detail, which can be mentally exhausting in terms of a focus, a prioritization of the client's needs or the corporate needs. So, that has an impact on the timing of demands for people's hours of work, whether it's a busy season or a month-end or a quarter-end.

There are these difficult structural barriers that make it harder to be able to get some balance. We even heard people say that their clients expect them to be the expert who can solve problems. And that comes with a level of responsibility that can be draining at times.

I haven't really had a chance to dig into these particular comments either. But there's a bunch of people who sort of self-identified as a bit of a perfectionist – as in always wanting to be an overachiever, very much focused on the details, on having a type A personality. Those characteristics, while they can be really beneficial for an accountant, they can also, if they are not kept in check, actually lead to some greater mental health concerns. Because then you're always trying to achieve these very, very high levels of professional expertise, client service and so on.

One of the things that did surprise me were some of the experiences people, women in particular, had not anticipated, that came after the birth of their first or a subsequent child. For some of them, postpartum depression really did lead to some debilitating circumstances, and some of those individuals never successfully returned to work, because they didn't get the accommodation they needed. Not all employers are necessarily supportive or understanding.

So, I am hopeful that there will be some incentive for the employers of accountants to really rethink what kinds of systems and structures and supports need to be put in place in order to keep as many of these very well-trained individuals in the workplace as we possibly can.

ThinkTWENTY20: *We understand you have conducted similar projects with the other knowledge professions mentioned earlier. Was there any similarity in the findings?*

Professor Bujaki: There are large similarities. I think mental health concerns for people in the workplace, such as stress, anxiety, burnout, depression, are much the same. Far less do you see some of the more serious mental health illnesses – bipolar disorder, schizophrenia and suicidal ideation. But, in broad strokes, the major mental health concerns are quite similar.

The circumstances of work vary quite a bit, though. If you happen to be an elementary school teacher, you cannot just take a bit quieter day if need be. If you're really unwell, you can't be in the classroom, so they end up taking advantage of some of the sick leave time that they've got available to them.

Accountants find it a little harder to do that. In a lot of cases, the work has to be done at a particular client, or at a particular time of the month or during a quarter that's quite concentrated. So, it's difficult to take a day off.

Dentists also struggle quite a bit. They're small business people. For the most part, they have staff of their own. They've got clients. So, they're finding time off can be quite challenging. And I haven't touched on the nurses or doctors, who were working in hospitals during the COVID-19 pandemic. They had enormous demands on them, and many, many of them suffered from burnout, which affects the quality of care that's being provided.

I think the big picture issues are similar. The structures within which people work make it more or less straightforward to be able to take some time to recenter yourself, to relax, reprioritize whatever it is you need to address your own self-care needs. That led to different patterns in terms of who would take more time off, and then how successful people were in terms of returning to work.

And again, because much of the work that's done in professional service firms is essentially project based or client based, it's very difficult to return to responsibilities in any kind of incremental way, which made it harder for them to return to work successfully following a leave in some circumstances.

There are different kinds of accommodations that would make it easier for people who have had some serious mental health issues and needed time out of the workplace.

ThinkTWENTY20: *You noted, in one of your articles for us that, recently, employers and associations have been paying greater attention to the benefits of mentally healthy workplaces. According to Employment and Social Development Canada, these benefits include improved employee performance, enhanced safety and employee well-being, improved recruitment and retention, reduced absenteeism and employee turnover and reduced costs for employee benefits and disability claims. You also mentioned that Canada's accounting bodies, such as CPA Canada and the provincial organizations offer some support to their members, although the support available varies somewhat across the country. Are they giving enough support?*

Professor Bujaki: Today's accounting world requires individuals to be strong advocates for themselves and their own mental health at a time when due to their mental health concerns they are actually quite vulnerable, and perhaps not able to do that. I think we need more training for managers and human resource practitioners to make sure that they may be a little more proactive, that they're able to point people in the direction of different types of helpful resources.

Unfortunately, I think there's not enough support. There were certainly some more resources available during the COVID-19 pandemic, because it was widely acknowledged that many, many people across all different industries needed help. Many groups were struggling with mental health challenges. For example, there was an initiative that was offering access to mental health counselors to accountants and accounting students. This was usually done at the provincial level rather than at the national level. Now I can't find any reference to such programs. I find this concerning.

But the accounting profession is starting to move in this direction very slightly, and I'll be really curious to see how this gets implemented in the latest version of the CPA profession's competency map.

They need to actually embed this in some of the pre-professional training, so that – whether you're going through school or it's in that challenging time when you are working and studying for your professional exams – you've got access to some of those mental health resources.

There's another area where I think more could be done. I heard from people who said they have been off on leave for an extended period of time and think it would be really difficult to go back to work because they haven't been able to keep up their continuing professional development requirements. That becomes one more responsibility that feels a little overwhelming if you're already struggling to get back into the workplace.

There are different kinds of accommodations that could be made that would make it a bit easier for people who have had some serious mental health issues and needed time out of the workplace.

To find that peace of mind that might really help you to have the resilience you need to be able to address some of these mental health concerns is really difficult.

My other worry is what the firms, the employers and organizations say they do, and what they actually do. I was certainly hearing from some people that the rhetoric and the actuality that, when it comes to actually having to ask for an accommodation or ask for some understanding, sometimes they don't line up with the policies that might exist.

ThinkTWENTY20: *In my experience with the big firms, that was a major problem. If you were out of the firm for any reason – illness, vacation, or whatever – for too long a period of time, you were out of the loop. And then you come back in. But sometimes people don't let you back in. That's a real problem. I thought it was kind of ironic because, in later years, as a partner in the firm, you're supposed to get five weeks of vacation. I know hardly any partners who would take it. I just didn't dare, to be honest.*

Professor Bujaki: Those are concerns for everybody, especially when it comes to vacation, which is supposed to give you that sort of regular opportunity to reset or center yourself. There were a number of people who said, in their interviews, that they looked forward to the end of busy season. After a couple of busy months, there was going to be a somewhat quieter period, and then they would be able to balance things out. If they had caregiving responsibilities, for

example, they would make the necessary arrangements to address those during those really intense periods, and then they would be able to return to them afterwards.

But unfortunately, what I'm hearing from the practitioners we interviewed, and from my own students in the classroom who are working, is that there is no quiet time after the busy season anymore. So, for many people, there is no built-in cycle that would allow them to recover and to prevent burnout. You're just going from intense responsibility to intense responsibility.

And, unfortunately, this is not just in the accounting profession. I think this is the case for many, many sectors these days. To find that peace of mind that might really help you to have the resilience you need to be able to address some of these mental health concerns is really difficult.

ThinkTWENTY20: *What support would you like to see develop that would make things easier for people to seek help or to feel protected. What more should firms or employers be doing to make things better?*

Professor Bujaki: To answer this, I'm going to rely largely on that we were told, both in response to particular questions in the survey and in terms of the interviews. When you start talking to people, they themselves have good strategies, and they have really good ideas as to what they would like in terms of support.

An important starting point for employers would be to talk to their employees to find out what they need, because everybody's needs are not necessarily going to be the same. Many employers put an employee assistance program in place and they think that's it. But there needs to be more information made available in terms of how do you access that program? Even something as simple as a one-pager that might say, if you reach out to the employee assistance program, here's what you can anticipate. Here are the kinds of questions that you're going to have to answer. And here's what the process usually looks like.

Taking away some of the stigma and self-stigma that might discourage people from actually reaching out for help could be one thing. We certainly heard a number of people for whom this was an issue. We had people who shared some really challenging stories with us in their interviews, and they spoke about wanting to share their stories, even though the interviews came at some cost to them in terms of their emotional energy and, perhaps, their own mental health.

The reason they did that, and the reason I'm talking to you, is that those stories stick with people, and they normalize the experience of having some mental health concerns. And they say to others that it's okay to go and ask for professional support. It's okay to ask for an accommodation at work, if that's what's needed. And you can come back from that.

To have authentic storytelling for people who have been there and are comfortable sharing those stories in order to encourage and support others means a lot. And everybody's story is going to be different.

I was thinking about how do we do this? And I think what we need to do is recognize this when we train and people are developing their intellectual capital in terms of their educational and work experience. When they're developing their skills as a professional, they also need to spend

some time thinking about what skills they need in order to, for example, set some boundaries. How much is too much? When do I say No? When do I push back on my employer and say you've given me these five things that need to be done. I need you to prioritize, because I can't do them all.

And so, really giving people some strategies that they can use to ideally prevent any mental health concerns from progressing.

Other suggestions that I think would be comparatively easy to implement are having employee assistance program counselors who actually have either a background as an accountant or a deep knowledge of the type of work that's done by many accountants, so that they could understand and ask questions and recommend strategies that would be more appropriate, and acknowledge the particular circumstances within which professional accountants are working.

There's still, unfortunately, a fair bit of work to be done in terms of reducing stigma around mental health concerns. Just because somebody's had a mental health event does not mean that they are not going to be able to go back to work. You don't write them off because they've had one event.

Many people in our study indicated that, if they did end up having to take a leave of absence from work, they found the process of interacting with the formal insurance providers, who were responsible for implementing the long-term disability programs on behalf of employers, were incredibly challenging. If you are off work on long-term disability for a mental health problem, it's hard to find the energy to navigate through the forms and the requirements involved. Many people said that this kind of interaction actually set them back on their journey to mental wellness.

I think there are a number of suggestions that come out of the research that are very practical. To some extent, it becomes a question of the degree of commitment that each of the employers might have in terms of supporting their staff.

If I cycle back a bit to what is one of the differences from some of these other professions that we had been looking at, it is that the accountants are far more likely to change employers. So many of the people in other professions would take a leave of absence if needed, and then be able to go back to work in that gradual sense, if that was what was needed. But the fact that so many of the accountants changed jobs or employers rather than taking a leave of absence speaks to me about some of the structural elements within the profession – people were saying, I'm not going to find it with this employer.

Most of them were still accountants, but they were doing their work in a different setting. They changed employers when they thought that their employer was not willing to adjust or the messaging communicated such unwillingness. Sadly, sometimes the messaging is “there's something wrong with you as an individual.” Many employers are not willing to stop and say the role or the nature of the work is also a factor. Many employers are unwilling to ask “what might we be able to do that would make the nature of work more conducive to everybody's mental flourishing?”