

## **Debits, credits, and yoga, oh my! Mindfulness and the anxious accountant**

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### **ABSTRACT**

Stress can be defined as a physical, mental, or emotional factor that causes bodily or mental tension. Individuals can be stressed because of internal factors (for example) worry about a future medical appointment/process. Many researchers define stress in the workplace as employees' perceived threat or challenge where they work which can affect individuals in many ways including stuttering, stomach problems, blood pressure elevation, diabetes occurrence or worsening, workplace burnout, depression, and low self-esteem or the development of irritable bowel syndrome. Considerable research can be found on workplace stress, but limited research can be found in the literature regarding workplace stress in the accounting field, despite stress being more prevalent in the accounting profession.

Key words: accountants, workplace stress, occupational burnout, mindfulness

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## INTRODUCTION

Medicinenet.com defines stress as “a physical, mental, or emotional factor that causes bodily or mental tension” (<https://www.medicinenet.com/script/main/art.asp?articlekey=20104>). Individuals can be stressed because of internal factors (for example) worry about a future medical appointment/process. External psychological stressors can also affect individuals from interacting in ones’ environment or social interactions (Levine & Scotch, 2017) or even from stress in the workplace (Ozkan & Ozdevecioğlu, 2013; Oosthuizen & Van Lill, 2008; Ryan, Bergin, Chalder, & Wells, 2017; Smith (2010); and Derrick & Koval, 2010).

Many researchers define stress in the workplace as employees’ perceived threat or challenge where they work which could affect individuals in many different ways including stuttering, stomach problems, blood pressure elevation, diabetes occurrence or worsening, workplace burnout, depression, and low self-esteem or the development of irritable bowel syndrome (Colligan & Higgins, 2006; Dinc, Kuzey, Gungormus, & Atalay, B., 2019; Eddy, Wertheim, Kingsley, & Wright, 2017; Oosthuizen & Van Lill, 2008; <https://www.medicinenet.com/script/main/art.asp?articlekey=20104>; Saputra, Tanti, & Susanti, 2016).

Considerable research can be found on work stressors (Batista & Reio, 2019; Colligan & Higgins, 2006; Eddy, et. al, 2017; Glodstein, 2014; Kelly & Dorian, 2017; Oosthuizen & Van Lill, 2008; Ryan, et al., 2017; and Wantland, 2004) although limited research on accountants and/or CPA stress can be found in the literature (Ay & Avsaroglu, 2010; Amilin, 2016; Chang & Stone, 2019; Fogarty, Singh, Rhoads, & Moore, 2000; Smith & Emerson, 2017) but the use of mindfulness to combat workplace stress and specifically workplace stress in the accounting profession can be especially intriguing to employees as well as employers dealing with increased stress due to economic uncertainty and change.

### Accounting Workplace Stress

Research can be found about stress at work, but not much can be noted in the literature regarding accounting/CPA work stress. Accountants and CPAs work with clients and are sometimes subject to strict deadlines with high expectations from accounting firm partners which can cause the CPA auditors/accountants to worry/experience uncertainty leading to symptoms of stress (Pradana & Salehudin, 2013). Sanders (1995) indicated that public accounting can be a very high-stress profession. The author noted that prior studies demonstrated CPAs cholesterol significantly increased during tax season and decreased after the end of tax season. In addition, Sanders (1995) indicated that CPAs today will be affected by client stressors, increased risk from liability, and the increased expense of running a CPA practice.

Glodstein (2014) believed that accountants’ ability to deal with stress might be considered a soft skill they should possess because accountants daily deal with complex stressful tasks while they are organizing, utilizing inter-personal skills with their clients, supervisors, and managers, as well as dealing with the various stakeholders both inside and outside of their firms. The author also mentions accounting staff possessing emotional intelligence (EI) which deals with a large range of proficiencies that could aid in their professional success. Some of these skills/proficiencies include stress management which the author indicates is an important aspect which may make the difference between accounting career success or failure.

### Signs of Accountant Stress-The Accounting Path

Increased absenteeism
Produces lower quality/quantity of work
Prone to sickness
Difficulty working with others
Lack of enthusiasm

Padgett, Gjerde, Hughes, and Born, (2005) noted that there may be a connection between expectations of newly hired accountants, their experiences at the firm, and how long they continue working at their existing firms. The authors' study indicated working accountants noted flexibility in work schedule as being particularly important for both men and women. The researchers also found that employees with children stay in their accounting positions longer than those without children. However, no evidence could be found that individuals who did not receive a flexible schedule to aid with childcare left their positions. In addition, it could be noted that with the female accountants, an unexpected mentor or not having a mentor could affect how long the female accountants stayed at their present firm. An interesting but expected finding to the study, was that individuals failing to meet their expectations at the firm found their organizational commitment decreased. However, just because accountants exceeded expectations, exceeding expectations did not appear to increase the accountants' organizational commitment. The authors believed the reason for this could be because public accountants do not all plan to stay at one accounting firm but may only stay long enough to qualify to sit for the CPA exam.

Jones, Norman, and Wier (2010) examined how accountants can help cope with stress by utilizing a healthy lifestyle. Their study results concluded that job role stress and burnout could be positively affected by a healthy lifestyle. In addition, the authors stated they also found "...[job] role stress, mediated by job burnout and its effect on psychological well-being, has a negative impact on job outcomes" (p. 36).

Another study conducted looked at accountants coping with job stress and comparing the coping skills of those accountants employed by organizations versus self-employed individuals. Oren (2011) indicated self-employed accountants coped with stress by confronting issues but those accountants working for accounting firms coped with stress by avoiding workplace conflicts. In addition, the author noted this difference might be explained by the fact that the self-employed accountants' work utilized a high degree of autonomy and control which was correlated with active coping. On the other hand, the organizationally employed accountants' work could be characterized by "low levels of control and autonomy, associated with finding stresses unchangeable, which result[ed] in using inactive coping" (p.168).

Stress is only the beginning of the impact on your health as numerous diseases can develop resulting from high stress levels. R.M. Griffin, in an article for *WebMD* (2014), noted that diseases found to be stress related include: Heart Disease, Asthma, Obesity, Diabetes, Headache, Depression, Gastrointestinal Issues, Alzheimer's, Accelerated Aging, and even Premature Death.

Stress also triggers muscle aches and pain. People in high stress jobs are also more likely to be involved in workplace accidents. Research by the American Psychological Association (Hartz-Seeley, 2014) and cited in the *Miami Herald* links chronic stress to the six principal causes of death, including cancer, heart disease, accidents, lung ailments, cirrhosis of the liver and suicide. Stress-related concerns and illnesses also reportedly account for more than 75 percent of visits to the doctor's office.

## LITERATURE REVIEW

### A meta-analysis of the research

Table 1 in the closing of this paper summarizes ten recent studies of accountants and stress. Some key findings indicate that there is a negative correlation between occupational stress and life satisfaction. There is also a positive correlation between occupational stress and burnout. Despite accountants exhibiting higher levels of workplace stress, stress can be effectively managed through mindfulness techniques including exercise, good eating habits, and sleep.

Managing stress is an essential skill for accountants and more especially for CPAs who may work under even greater levels of stress. Large accounting firms recognize this and encourage mindfulness and meditation to both clients and employees

### Using Mindfulness to Cope with Stress

Chang & Stone (2019) define mindfulness as a "present centered non-judgmental awareness and focus" (p.167). Several researchers began studies on how to combat workplace stress and many indicated the success of mindfulness training for employees in general; however, the researchers also found that mindfulness can benefit accounting and audit staff members. (Smith & Derrick & Koval, 2010). Siegel (2009) defined mindfulness as "awareness of present experience with acceptance" p.27. The author indicated that mindfulness originated from 2500-year-old Buddhist teachings with these teachings being refined over time. Mindfulness can be helpful to individuals by teaching them to view what happens to them and to accept the situation as it occurs such as a traffic jam, keys being lost, not receiving a wanted promotion, etc.

Several authors found mindfulness could be helpful in relieving accounting staff stress. Borker (2013) noted that mindfulness can be helpful to accounting students by encouraging an openness to new information and understanding that there can be more than one perspective on situations and the author provided a Mindfulness Toolkit Mapping of Mindfulness Practices to Learning (Table 1). Training students on mindfulness before they enter the workplace may provide employees with skills to deal with difficulties such as seasonal overwork which the accounting profession faces.

Wantland, et al. (2004) indicated that stress can be managed through the implementation of mindfulness via self-care or self-management techniques and the authors stated that individuals can find information on self-care behaviors in books, articles, and web-based training on initiating self-care behavioral changes, and that several cell-phone applications (APS) can be downloaded giving stressed individuals access to e-Health applications.

Seaman (2012) discussed utilizing mindfulness via improved corporate governance could result in better reliability and employee confidence in the organization. The author wrote "to manage expectations successfully and secure reliability, it is necessary to continually focus on

five cognitive processes comprising mindfulness that tracks small failures, resists oversimplifications...maintains capabilities for resilience” (p. 193).

Yunus, et al. (2018) indicated that the use of mindfulness in information systems use could reduce stress in accountants. Many times, accountants will work excess hours during peak-time months which could cause an imbalance between employees’ workplace and homelife and the authors conducted a study on accountants required to work additional hours during peak times. The results of their study showed that “learning and practice, knowledge sharing, information systems features exploration, high visualization, reflective thinking, creative thinking, coaching and training are some of the practices of technological mindfulness” (p. 49) which help accountants to reduce stress and improve work performance.

An important skill for CPAs throughout the year would be to actively manage stress and Vetter (2020) suggested 4 ways to better cope with stress: 1) Exercise regularly; 2) Develop good sleep habits; 3) Eat healthy; and 4) Utilize mindfulness techniques. The author mentioned she noticed mindfulness break times set up at several companies during mornings and afternoons. During this time, the employees would go to a quiet place in the building and practice mindfulness via APS, or sometimes they meditated, listened to music, or simply read during the mindfulness time to reduce their stress.

Chang & Stone (2019) conducted a study on the role and limits of mindfulness for accountants. Their research results suggest mindfulness can be successful for wellness and stress but not necessarily for leadership or improving teamwork. The authors also indicated some barriers and limitations to mindfulness practices utilized in the accounting profession which included employees’ dislike of mindfulness practices and inflating success of mindfulness practices. In addition, there can be difficulties for those employees utilizing mindfulness (self-investigation) previously being diagnosed with post-traumatic stress disorder (PTSD) and the authors indicated some researchers suggested screening of individuals for possible PTSD and psychosis before recommending they begin multiple days and/or rigorous training or retreats on mindfulness.

### **Mindfulness techniques for the anxious accountant**

Clarke offers five simple mindfulness techniques that can be practiced almost anywhere, whenever the accountant experiences a high level of anxiety. One of the simplest techniques is to practice *mindful breathing*. Mindful breathing only requires three to five minutes of breathing slowly while totally focusing on your breathing.

The second technique, *letting it go*, calls for the person to become totally relaxed. This can be accomplished by first employing mindful breathing. The person is then called upon to close their eyes and take a close look at their thoughts. Then, put those thoughts in colored balloons and watch those thoughts leave and enter your head.

The third mindfulness technique, *noticing sensations*, calls for the person to clear his/her mind and focus attention on each of their senses; smell, sight, hearing, touch, and taste. Next, place your hand over your heart and feel the rhythm of your heartbeat. Remind yourself of your hearts’ purpose. Feel the blood rushing from your heart to the rest of your body.

*Mindful coloring* is a technique where you use a bunch of randomly selected colored pencils or crayons to color in a picture of a butterfly. The coloring does not have to be symmetrical or perfect but rather, calls upon the drawer to use their creative process to reduce anxiety.

The fifth technique uses mindfully watching nature and can be done almost anywhere there is a quiet spot to observe nature around you. Relax and listen to the sound of the wind blowing through the trees. Listen for the sound of the birds and other animals nearby. Use your sense of smell to detect the smell of pine trees, spring flowers, or whatever else may be present.

## SUMMARY AND CONCLUSION

Many throughout their lives at one time or another could demonstrate stress symptoms. Their stressors could occur in childhood, during the college years, as adolescents or because of different work situations. Stress symptoms can result in slightly bothersome symptoms to individuals exhibiting devastating effects. People dealing with stress might display physical symptoms such as face and body flushing, they may stutter, suddenly develop high blood pressure and even develop digestive issues. Not only physical symptoms occur with stress, but emotional symptoms which can be even more debilitating including depression, isolation and loneliness, low-self-esteem, and pessimism/cynicism. Other symptoms of stress can cause memory issues, heart attacks, disorientation, and difficulty concentrating, and from these symptoms individuals could develop bad habits such as excess drinking which could develop into cirrhosis of the liver. Many of the workplace stress symptoms above affect individuals in professional positions and the research specifically notes that accounting staff and managers could definitely benefit from stress-reducing techniques such as meditation, yoga, and mindfulness sessions as well especially while dealing with excess hours required during the CPA/accountant seasonal time as well as and other CPA-specific stressors.

## Implications for future research

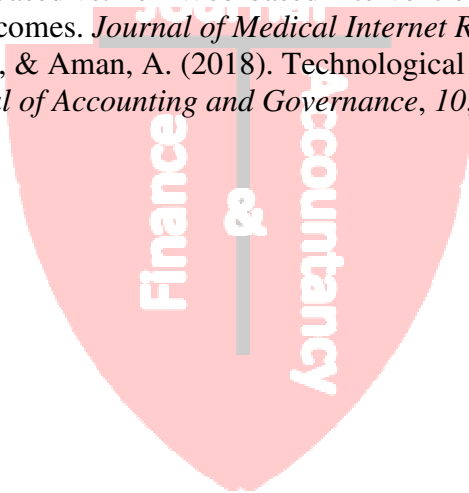
This paper focuses on some of the techniques of mindfulness that accountants and managers can use to alleviate workplace stress. Other techniques, including exercise, good sleep habits, and healthy diet can also be effective in reducing stress. Additional research could uncover which techniques could be most effective for workers based on key variables including demographic and lifestyle traits.

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## APPENDIX

Table 1 Studies on accounting stress and mindfulness

<p><b>Jones III, Norman, and Wier; 2010.</b>  <b>Methodology:</b> Study combines findings of prior research on role stress in accounting with findings from management, health, and occupational psychology using a survey of professionals employed by large public accounting firms with offices in various locations throughout the United States.  <b>Results:</b> Role stress has a negative impact on job outcomes of individual accountants. A healthy lifestyle (e.g., exercise, balanced diet, good sleep habits, etc.) can lessen the negative effects of role stress and job burnout.</p>	<p><b>Yunus, Zain, and Aman; 2018.</b>  <b>Methodology:</b> Used a qualitative research methodology and a case study approach with face-to-face interviews with accountants in Klang Valley, Malaysia, who were expert in both accounting and IS. Data analysis consisted of identifying practices of mindfulness in IS and the impact of mindfulness on the work-life balance of accountants.  <b>Results:</b> Mindfulness reduces wasted time in the workplace, improves both job performance and efficiency, and increases creativity. This influences work-life balance.</p>
<p><b>Fogarty, Singh, Rhoads, and Moore; 2000.</b>  <b>Methodology:</b> Survey of random sample of 200 members of AICPA from each of five randomly selected states using items drawn from Maslach Burnout inventory modified for accounting.  <b>Results:</b> Accounting professionals' evidence higher levels of emotional exhaustion and depersonalization when compared to some other professionals. Recommend providing effective coping mechanisms to avoid the burnout tendencies among accounting professionals.</p>	<p><b>Ay and Avsaroglu; 2010.</b>  <b>Methodology:</b> Examination of whether burnout and job satisfaction of accountants in Turkey differed according to certain variables. Data was collected by mail and e-mail using the Maslach burnout inventory and Hackman and Oldman job satisfaction scale.  <b>Results:</b> Job satisfaction was greater for accountants working in a CPA firm than for accountants working in industry. Burnout did not differ for accountants working in a CPA firm from accountants working in industry. There were significant differences in both burnout and job satisfaction according to region.</p>
<p><b>Ozkan and Ozdevecioglu; 2013.</b>  <b>Methodology:</b> Developed a theoretical model to examine the effects of occupational stress levels of burnout and life satisfaction of accountants. Emailed questionnaires to convenience sample of 942 accountants and 508 trainee accountants in Kayseri, Turkey.  <b>Results:</b> There is a negative correlation between occupational stress and life</p>	<p><b>Chang and Stone; 2019.</b>  <b>Methodology:</b> Examination of mindfulness activities extracted from online sources of/about professional accounting firms.  <b>Results:</b> Large accounting firms encourage mindfulness and meditation to both clients and employees. Strong support was found for the benefit of</p>

<p>satisfaction. There is a positive correlation between occupational stress and burnout.</p>	<p>mindfulness in the areas of wellness and reduction of stress.</p>
<p><b>Kelly and Dorian; 2017.</b>  <b>Methodology:</b> Conceptual paper examining the role of mindfulness in opportunity recognition and evaluation process using review of literature.  <b>Results:</b> Entrepreneurs can benefit from mindfulness training using mindfulness-based stress reduction (MBSR) or using a meditation app.</p>	<p><b>Vetter, 2020.</b>  <b>Methodology:</b> Discussion of four ways to manage stress in accounting.  <b>Results:</b> Managing stress is an essential skill for a CPA. Four wellness categories are essential to managing stress: exercise, good sleep habits, healthy diet, and practice of mindfulness.</p>
<p><b>Seaman and Williams; 2020.</b>  <b>Methodology:</b> Tested statistical relationship between a set of governance variables and a set of mindfulness variables. Used sample of responses from registered members of the Society of Management Accountants of Canada.  <b>Results:</b> Statistical results found 13 significant governance/mindfulness relationships supporting the research hypothesis of the governance/mindfulness linkage.</p>	<p><b>Borker, 2013.</b>  <b>Methodology:</b> Examination of how to apply traditional mind-body practices as a gateway to a higher quality of focused awareness and learning in accounting classrooms.  <b>Results:</b> The following mindfulness practices (mindfulness toolkit) can be incorporated into the learning context of accounting: mindful breathing, inviting the mindfulness bell, mindful listening, mindful sitting and walking, mindful verses, and mindful/noble silence.</p>