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Abstract
Chronic stress and burnout affect many professionals from physicians to lawyers to educators; one group that is also impacted but underexplored is accountants. These professionals, and particularly auditors, experience unique challenges, such as lengthy busy seasons, periodic surprise inspections, disconnect from the beneficiary of their service, and a lack of meaning. This paper reviews the literature on antecedents of burnout in public accountants and efficacious interventions from positive psychology that may be useful with this population. Literature reveals that identifying and using one's character strengths, connecting with one's purpose and the meaning of their work, and cultivating skills to adapt to stress (i.e. resilience skills) are effective ways to increase protective factors associated with resilience. Synthesizing this literature, this paper proposes these three pathways to resilience be combined into a "C.P.A. Plan." The paper proposes sixteen practical interventions that those interested in increasing their colleagues’ (and their) well-being, or "well-being ambassadors", can use to increase resilience. One contribution of this paper is adding to the lack of literature on auditor resilience. A broader contribution is calling for a mindset shift in public accounting from habitually identifying what's wrong to leveraging what's strong. Finally, it provides a new value proposition for firms wishing to attract and retain talent.

Keywords
resilience, burnout, role stress, character strengths, purpose, meaning, public accounting

Disciplines
Accounting | Business Administration, Management, and Operations | Industrial and Organizational Psychology | Organizational Behavior and Theory | Performance Management | Training and Development | Work, Economy and Organizations

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Auditor Strong: A C.P.A. Plan for Resilience
How Character Strengths, Purpose, and Adapting to Stress Can Help Public Accountants Survive and Thrive

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MAPP 800: Capstone Project

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August 1, 2021
Abstract

Chronic stress and burnout affect many professionals from physicians to lawyers to educators; one group that is also impacted but underexplored is accountants. These professionals, and particularly auditors, experience unique challenges, such as lengthy busy seasons, periodic surprise inspections, disconnect from the beneficiary of their service, and a lack of meaning. This paper reviews the literature on antecedents of burnout in public accountants and efficacious interventions from positive psychology that may be useful with this population. Literature reveals that identifying and using one’s character strengths, connecting with one’s purpose and the meaning of their work, and cultivating skills to adapt to stress (i.e. resilience skills) are effective ways to increase protective factors associated with resilience. Synthesizing this literature, this paper proposes these three pathways to resilience be combined into a “C.P.A. Plan.” The paper proposes sixteen practical interventions that those interested in increasing their colleagues’ (and their) well-being, or “well-being ambassadors”, can use to increase resilience. One contribution of this paper is adding to the lack of literature on auditor resilience. A broader contribution is calling for a mindset shift in public accounting from habitually identifying what’s wrong to leveraging what's strong. Finally, it provides a new value proposition for firms wishing to attract and retain talent.

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Introduction

A senior associate on my audit team called me this busy season to provide his two-week notice, and I was genuinely empathetic. With our deadline looming, his leaving would put additional stress on the rest of the team, but I could see he was burned out. The stress of the job had led to feelings of inefficacy, or the feeling that he was no longer adding value, a hallmark of burnout. From this and similar experiences in my fourteen years of working in public accounting, I feel a calling to help my colleagues at the firm (and other professionals) build skills that create protective factors against stress and burnout now more than ever. This paper attempts to do just that. It reviews the literature on antecedents of burnout in public accountants and identifies efficacious interventions from positive psychology that may be useful with this population.

Literature shows that identifying and using one’s character strengths, connecting with one’s purpose and the meaning of their work, and cultivating skills to adapt to stress (i.e. resilience skills) are effective ways to create protective factors, which are characteristics of an individual and their environment that, when present in sufficient degree, are associated with resilience. Synthesizing this literature, this paper proposes these three pathways to resilience (character strengths, purpose, and adapting to stress) be combined into a “C.P.A. Plan.” The paper proposes sixteen practical interventions that those interested in increasing their colleagues’ (and their) well-being, or “well-being ambassadors”, can use to increase resilience in order to survive and thrive. Thriving sounds like a good outcome. But what does thriving mean?

If you could snap your fingers and wake up tomorrow with your ideal job, what would have changed? What would feel different? Seriously, take a minute to close your eyes and envision the ideal scenario. Would you be excited about going to work tomorrow? Would your
work team feel like a family where you belonged? Would your organization feel like a community? Would it be stressful? Would challenges be perceived as opportunities or threats?

There have been many mornings in my own career in public accounting when I wasn’t excited to go to work. And based on my research into burnout for this paper, I would say I was darn close to burnout myself, which includes a trip this past fall to the ER with shortness of breath and tension in my left arm that doctors ruled out as a heart attack and that was most likely a stress-induced panic attack. That said, I have been fortunate to have the opportunity to take a break and recover from the role stressors of client service via several rotations in my career. The most recent was a two-year rotation in my firm’s learning and development group that coincided with the birth of my twin girls to help manage my workload and stress. And more recently, I utilized a reduced-hours alternative work arrangement (AWA) to complete a master’s degree in applied positive psychology. Perhaps you or someone you know is a public accountant or engaged in professional services and struggling with the stressors of the job. What if there was a way to manage the stress, perhaps even see it as something that leads to growth and increases resilience to future adversity? This paper explores this question and others and seeks to identify positive interventions that provide ways to help public accountants survive busy season and thrive thereafter. Whatever a professional’s career aspirations are, public accounting firms have a new value proposition to attract and retain them: we’ll make you resilient; we’ll make you auditor strong. We still haven’t defined what thriving looks like, though. This is explored next.

Not too long ago, I had lunch with a classmate at Penn who had a very successful career at a Fortune 100 technology company in Silicon Valley. His philosophy about work was that if he wasn’t excited to go to work in the morning and if he wasn’t learning something new, it was
time for a change. This philosophy aligns with Spreitzer et al.’s (2005) definition of thriving at work, which they describe as “an individual’s experience of vitality and learning” (p. 537). Was his feeling of excitement because he had the perfect job, that the job fit his strengths, or that he had a positive mindset towards the stress of traveling the world to keep clients happy?

Another example of thriving at work was shared at a recent memorial service to Ed Diener, one of the pioneers in the field of positive psychology. An attendee shared that Dr. Diener preferred the mantra thank God it’s Monday (“TGIM”) to “TGIF” (S. Maymin, personal communication, June 5, 2021). That is, he enjoyed his research into subjective well-being so much that he couldn’t wait to get back to work on Mondays. Mind you he wasn’t working 9 to 5. Rather, colleague and friend Cohen (2021) notes that “he routinely put in eighty-hour weeks” – sounds like busy-season hours to me – but “[dropped] other superfluous activities” to make time for family. Cohen (2021) shares that in Ed’s autobiography, he says “I can’t imagine an episode of Seinfeld that is as good as analyzing data or as spending time with my kids.” Wow. What would it take to have a TGIM versus a TGIF culture at a public accounting firm? What did Ed know that we don’t? Do you think he didn’t experience stress in the publish or perish world of academia?

Whereas the above descriptions explore thriving from an individual’s perspective, Cameron et al. (2003) help us envision thriving at a team and organization level via a picture they paint in their book debuting the new field of positive organizational scholarship. In it, they describe a world in which:

...almost all organizations are typified by appreciation, collaboration, virtuousness, vitality, and meaningfulness. Creating abundance and human well-being are key
indicators of success. Imagine that members of such organizations are characterized by trustworthiness, resilience, wisdom, humility, and high levels of positive energy. Social relationships and interactions are characterized by compassion, loyalty, honesty, respect, and forgiveness. Significant attention is given to what makes life worth living. Imagine that scholarly researchers emphasize theories of excellence, transcendence, positive deviance, extraordinary performance, and positive spirals of flourishing. (p. 3)

Unfortunately, many of us have a different work experience. We wake up feeling tired and dread going to work. There have been times in my public accounting career where I couldn’t wait for the lunch break to come, and or where I would find myself daydreaming about my next vacation. Herda and Lavelle (2012) note that burnout, which is primarily characterized by emotional exhaustion, is common among auditors. And research in the field of accounting has found that burnout has been associated with lower job satisfaction and job performance, and higher turnover intention (Fogarty et al., 2000; Jones et al., 2010). Cameron et al. (2003) paint the picture of this stark contrast of circumstances:

Imagine a world in which almost all organizations are typified by greed, selfishness, manipulation, secrecy, and a single-minded focus on winning. Wealth creation is the key indicator of success. Imagine that members of such organizations are characterized by distrust, anxiety, self-absorption, fear, burnout, and feelings of abuse. Conflict, lawsuits, contract breaking, retribution, and disrespect characterize many interactions and social relationships. (p. 3)

Given the commonality of burnout, one might ask, “Why would anyone work in public accounting?” Indeed, turnover has gotten considerable attention in public accounting literature
with a recent literature review summarizing over 100 studies that examine the issue (Nouri & Parker, 2020). As large public account firms wrestle with their value proposition, I theorize herein that they have an opportunity to leverage positive psychology to provide a challenging experience, or eustress, that accountants will value for the mental skills and adaptations (i.e. resilience skills) they learn and use for the rest of their career. But first, let’s explore why we go to work.

What is work, and why do we do it (to ourselves)? Several scientists at BetterUp who coach organizations on workplace well-being note that “even though we spend the majority of our waking lives at work, for most people, work is not a primary source of happiness” (Black et al., 2019, p.1212). The paradox is that Gallup has been interviewing and collecting data from around the world to determine what contributes most to human wellbeing. Guess what topped the list? Work. The way people evaluated their careers was the most important determinant of how they evaluated their lives (Rath & Harter, 2020). Sadly for Americans, a Gallup (2013) poll found that approximately 70% of US workers are not engaged or actively disengaged. Furthermore, recent data on the deleterious impact of work on the health and well-being of Americans is also disconcerting: work is the leading source of stress (American Institute of Stress, n.d.), work-induced stress is, by attribution, the fifth-leading cause of death in the U. S. (Goh et al., 2016), and workplace stress is associated with significant health risk factors such as heart disease and depression (Ganster & Rosen, 2013).

Given this data, though, there are some obvious answers as to why we go to work: we need to eat and we need resources to provide for other necessities. With regards to needs, Maslow (1943) theorized that we had five categories of basic needs: physiological, safety, love,
esteem, and self-actualization. He describes self-actualization as an “individual...doing what he is fitted for” and that “a musician must make music, an artist must paint, a poet must write, if he is to be ultimately happy” (p. 382). Is one purpose of work, then, to increase happiness? Some recent research believes so.

In addition to providing the monetary resources for our needs, work is also one of the primary venues in which individuals pursue meaning and achievement and in life (Lysova et al., 2019; Shin & Steger, 2014). (Note that meaning and achievement are two pillars of one model of well-being that will be explored in the next section). From this finding, we might ask: what type of work can we pursue that is meaningful and achievement-oriented? Let’s take a quick tour of the history of work.

The type of work our ancestors performed went through several major epochs that in turn had differing impacts on their well-being. Starting with our earliest ancestors from the Paleolithic, or Stone Age, fossil evidence suggests that these hunter-gatherers were more nourished and their bodies were in better shape than later farmer-peasant descendants (Harari, 2015). McMahon (2018) highlights that these hunter-gatherers lived and moved in small groups, which allowed them to more easily avoid conflict. If one didn’t like the direction the group was headed, they could go their own way (Scheidel, 2017). This autonomy is one of the three basic psychological needs of Ryan and Deci’s (2000) modern-day self-determination theory (SDT) of well-being (discussed further below). Next came the agricultural age. Whereas the hunter-gatherer period was characterized by shared labor, the agricultural age created a hierarchical labor system, dividing workers between laborers and supervisors (McMahon, 2018). Next came the industrial revolution, a period characterized by large-scale production of goods and a large
increase in wealth for some nations. In “Beyond Money”, Diener and Seligman (2014) write that we now live and work in an age where economic indicators such as gross domestic product (GDP) are less important because we’re past the point of working hard just to fulfill basic needs. Rather, in developed nations that are relatively wealthy, as our basic needs are met, enjoyment of our work becomes a factor. But how does work specifically impact our well-being?

Revisiting our motives for work, Maslow (1943) theorized that it was our basic needs that motivated us. More recently Ryan and Deci (2000) proposed a self-determination model of motivation that says we have three innate psychological needs: competence (e.g. mastering a skill), autonomy (e.g. ability to make decisions), and relatedness (e.g. a connection to and feeling cared about by others). They theorize that when these needs are fulfilled, it increases our self-motivation and mental health.

Another theory that helps explain the impact of work on our well-being, especially why we engage in challenging work, is Cavanaugh et al.’s (2000) Challenge Hindrance Framework, wherein they theorize that challenge stressors, or stress perceived by the worker to be challenging but positive, lead to positive outcomes. I can attest. As a college student-athlete who once had dreams of playing professional golf, I chose accounting for a major because it seemed like the most challenging subject matter in the business school, and I was excited about the prospects of that challenge. Indeed, despite the growing interest in workplace wellness programs to reduce stress, not all stress is bad (Hargrove et al., 2013). When stress is a result of the perception that you’re engaged in a challenging task for which you have adequate resources, it is referred to as “eustress” (Selye, 1975). And in one study with undergraduates, eustress was correlated with well-being measures such as life satisfaction (O’Sullivan, 2011).
The Situation Report will cover what happens when stress at work once characterized as eustress becomes distress. When this happens, public accountants are at risk of burnout, which research shows can lead to lower job satisfaction and job performance, and higher turnover intentions (Jones et al., 2010). One contribution of this paper is to explore interventions from positive psychology for public accounting firms to use at the individual and team level to increase protective factors associated with resilience and buffer against the negative workplace outcomes associated with burnout so that employees might be more excited about going to work, appreciate the eustress it provides, and develop a TGIM mentality.

What is Public Accounting?

Public accounting is a profession largely comprised of certified public accountants (CPAs), a license regulated by state boards of accounting given out to those who have met certain education requirements (e.g. 150 credit hours in Florida), passed the four-part CPA exam, and met the experience requirement (e.g. one year supervised by another CPA). It is distinguished from private accounting, which includes recordkeeping and reporting of transactions performed by accountants inside an organization, which records are then typically the subject of review by independent, third-party public accounting firms. The largest of these firms are known as “the Big 4”, which includes Deloitte, EY, KPMG, and PwC. Typical services provided include audit (e.g. providing assurance that financial statements provided to the public are free of material misstatements), tax (e.g. assisting companies with filing corporate tax returns), and advisory (e.g. advice on software and people transformations).

The industry, particularly the Big 4, is characterized by a high-performance culture and what its professionals refer to as an “up or out” operating model. Most firms have a pyramid-like
hierarchy and promotion to partner is highly competitive with only a select few making it to this level (Kalbers & Cenker, 2007). In my experience, employees who meet the high-performance expectations can expect somewhat predictable promotions, but employees experiencing life events, including a change in demands beyond work and/or a desire to live a more balanced life, have historically been disadvantaged because of a lack of “medium-performance” career options. These professionals often voluntarily leave the profession.

Auditing, which is the service line in public accounting that is the focus of this paper, has some unique challenges worth noting. The first dynamic is the responsibility structure. Partners and employees typically work on multiple engagement teams that are aligned with the firm’s clients. The team, depending on the size of the audit, is made up of associates (a very task-oriented role), one or more senior associates (sometimes called supervisors, which have a dual role of both task-orientation and supervising associates), one or more managers (builds on the supervisory role to include project management), and one or more partners (builds on the manager role and includes development of new business). Each of those employees is likely a part of another team that is aligned to another client, and those teams are often made up of different team members (i.e. same hierarchy but different team members). Thus, none of these roles has one “boss” as that term is traditionally thought of. To ensure fairness in the performance development process, employees are often assigned a performance manager that is independent of those engagement teams and that evaluates performance across the different client service engagements.

The second dynamic worth noting is that the beneficiaries of the service of assuring that financial statements are accurate and that internal controls are in place are the users of the
financial statements (e.g. shareholders, lenders, regulatory bodies). And yet, auditors are not hired by those users/beneficiaries. Rather, the company with an audit requirement is the entity that hires the auditor. This can make for a difficult relationship between auditor and client, as on the one hand the auditor has a duty to protect the public and on the other hand it has to at times present negative feedback to the client that engaged it. I believe this dynamic, which is not clearly understood by new associates, is one area where well-being ambassadors have an opportunity to engender more purpose and meaning. This paper proposes a positive intervention to increase meaning in the Purpose section of the C.P.A. Plan.

Another challenge is the annual threat of surprise inspections that come from the Public Company Accounting Oversight Board (PCAOB) (the industry’s regulator), peer-reviews by other audit firms, and internal quality review teams. Teams, already operating at full-capacity, can receive notice that their work product from a previous audit will be inspected for quality, which leads to the additional work of preparing electronic documents for inspectors, meetings to defend one’s audit approach, and a week or more of inquiries from inspectors who have free rein to second guess the judgments of the audit team. These inspections are notorious for creating stress and motivating turnover intentions. There is an opportunity for those who have been through these reviews to share “survivor stories,” including how they leveraged character strengths to navigate the adversity of these difficult weeks.

The next section provides background on the field of positive psychology and its theories about well-being. One potential challenge I see with applying positive psychology, or the study of what leads to well-being (Seligman & Csikszentmihalyi, 2000), with individuals and teams (the focus of this paper) at public accounting firms is that it doesn’t address the firmwide issues:
audit and accounting regulations continue to increase, but clients are often unwilling to pay more
for the additional services auditors are required to provide. Structurally then, it continues to be
difficult to reduce the workload that this paper will show can lead to burnout. This dynamic may
leave some in the profession cynical about whether well-being can be achieved and make it
harder for well-being ambassadors to get participation. This is, admittedly, a pessimistic view.
An optimistic view of the situation is that well-being ambassadors have a tremendous
opportunity to improve the well-being of their colleagues and their colleagues’ families by
extension.

What is Positive Psychology?

Positive psychology is a movement within psychology that gained momentum around the
turn of the century that seeks to broaden the field of psychology so that it does not have “…an
exclusive focus on pathology that...results in a model of the human being lacking the positive
features that make life worth living” (Seligman & Csikszentmihalyi, 2000, p. 5). Rather, positive
psychology is interested in what contributes to the good life, including strengths and virtues
(Seligman & Csikszentmihalyi, 2000). It asserts that mental health is not the absence of mental
illness, and that “what is good about life is as genuine as what is bad and therefore deserves
equal attention” (Peterson, 2006, p. 4). In a special January 2000 issue of American Psychologist,
two of field’s biggest advocates, Seligman and Csikszentmihalyi (2000), stated that the purpose
of positive psychology “…is to begin to catalyze a change in the focus of psychology from pre-
occupation only with repairing the worst things in life to also building positive qualities” (p. 5).
They set the mission of the new field of positive psychology to find, understand, and foster the
ingredients that enable individuals, communities, and societies to flourish.
As an illustration of this concept, the preceding Introduction describes what’s wrong with public accounting. Positive psychology might ask: what’s going well in public accounting? Hermanson et al. (2016), for example, interviewed 18 auditors (eight partners and ten employees) who cited the following positive aspects of a career in public accounting: the people, intellectual stimulation, challenge, and responsibility. These aspects of what’s going well provide clues about how to increase public accountants’ well-being at work and are considered further later in this paper.

One of the major contributions of positive psychology since its inception was to develop models of well-being that answered the call from Seligman and Csikszentmihalyi (2000) to provide “a vision of the good life that is empirically sound while being understandable and attractive” (p. 5). Three of these theoretical models of well-being follow.

The first model was constructed even before the call to create positive psychology by a pioneering psychologist with a TGIM attitude who sought to measure people’s happiness. The theory was subjective well-being (SWB), and it proposed that higher positive affect (e.g. positive thoughts, emotions, sensations), lower negative affect (e.g. negative thoughts, emotions, sensations), and higher life satisfaction (Diener, 1984) lead to happiness. The questionnaire given to participants to subjectively report their level of life satisfaction is the satisfaction with life scale (SWLS) (Diener et al., 1985). From this pioneering work, another theory developed that sought to provide a model that included subjective well-being factors associated with happiness (which positive psychology might place in a bucket of “hedonic” theories, or what contributes to a pleasurable life) and also went beyond happiness to determine the factors associated with a more holistic explanation of what constitutes the good life (which positive
psychology might place in a bucket of “eudaimonic” theories, or what contributes to a flourishing life).

To describe how individuals flourish, Seligman (2011) constructed a model (after some iteration) of well-being that has five elements: positive emotions, engagement, positive relationships, meaning, and achievement, or PERMA. The model accounts for the positive emotions that lead to the pleasurable life from SWB theory, and adds to it additional factors such as engagement (which could be found at work), positive relationships (which notably incorporates an interpersonal element to the model), and meaning (which will be discussed in the context of work in this paper). This theory focuses predominantly on the individual. Next is a theory that looks at more interpersonal factors.

Prilleltensky (2016) believes that there are six domains of personal well-being: interpersonal, community, organizational, physical, psychological, and economic (“I COPPE”). He says that to be well we need to increase well-being in all of these areas. And in each of these areas, he says that meaning and mattering are the building blocks. To find meaning is to feel that we are useful, that we have a purpose, and that we can make a difference (Prilleltensky, 2016). For writer Emily Esfahani Smith (2017), two of the building blocks of meaning are purpose and a sense of belonging. To matter, we must have experiences where we feel valued, and balance those with experiences of adding value (Prilleltensky, 2019). Meaning, a recurring theme from PERMA and I COPPE, and in particular finding meaning in one’s work, will be discussed in the Purpose section of the C.P.A. Plan herein.

While the earliest positive psychologists were predominately clinicians that had spent their careers working with individuals, the ideas of positive psychology soon spread to scholars
and practitioners concerned with well-being at scale in organizations. The next section describes the movement of positive psychology into organizations.

**What is Positive Organizational Scholarship and Positive Organizational Behavior?**

As described in the Cameron et al. (2003) vignette previously, positive organizational scholarship pays attention “…to what makes life worth living” (p. 3). Positive organizational scholarship (POS) focuses on “theories of excellence, transcendence, positive deviance, extraordinary performance, and positive spirals of flourishing” (p. 3).

In a parallel field of study, positive organizational behavior (POB) studies the “application of positively oriented human resource strengths and psychological capacities that can be measured, developed, and effectively managed for performance improvement in today’s workplace” (Luthans, 2002b; p. 59).

The main difference between POS and POB is that POB focuses on mental resources that are *state-like*, meaning they are more flexible to change (Luthans, 2002a, 2002b; Youseff & Luthans, 2007); whereas Youseff and Luthans (2007) believe that parallel fields of study of positive concepts (e.g. positive affect and conscientiousness) and POS tend to focus on mental resources that are *trait-like*, meaning they are relatively stable and require development over longer periods of time, in an environment with *enabling factors*, or through professional intervention (Peterson & Seligman, 2004).

Some scholars, such as Maslach and Leiter (1997), have evolved their view of burnout with the advent of positive psychology to consider it along a continuum, with engagement on one end and burnout on the other. According to Maslach and Leiter (1997), burnout is a process that begins with a decrease in engagement, when “…energy turns into exhaustion, involvement turns
into cynicism, and efficacy turns into ineffectiveness” (p. 24). As organizations in the 21st century adapt to rapid and ongoing changes, traditional management strategies (e.g. cost reduction, efficiency, cash flow) are being augmented by human capital management strategies (Schaufeli et al., 2009). This is especially true as organizations rebound from the economic downturn of 2009 and the COVID-19 pandemic to do more with less, at which point “employee contribution becomes a critical business issue because in trying to produce more output with less employee input, companies have no choice but to try to engage not only the body but the mind and soul of every employee” (Ulrich, 1997, p. 125). For today’s organizations, preventing burnout is not enough; rather, companies must work to increase employee engagement (a concept studied in POS), hope, and optimism (concepts studied in POB) (Luthans, 2002b; Schaufeli et al., 2009).

Given that an important contribution of this paper is identifying positive interventions that literature has shown to be effective, the next section of the paper provides an explanation of what positive interventions are and how they work.

**What are Positive Interventions?**

This section of the paper first examines what positive interventions are and then briefly explains how they increase well-being. It provides a foundation for the discussion of personal and professional experiential evidence of positive interventions that are provided throughout the rest of the paper.

Positive interventions (PIs) are evidence-based intentional activities designed to increase well-being in non-clinical populations. They are *positive* because their aim is (if well-being was assessed on a self-report scale from -10 to 10) to increase well-being from 0 to 5 or 5 to 10. This
is why the definition excludes clinical populations, who (at least at first) require the clinical therapies that mainstream psychology has to offer to ameliorate psychopathologies, which intend to move a patient from -5 to 0.

They are interventions because increasing well-being requires change. Many human behaviors are habitual and therefore repeat without intervention. William James (1892/1984) explains the usefulness of habit, noting it “diminishes the conscious attention with which our acts are performed” (p. 129). If one wishes to, for example, have a more positive explanatory style for their life events in order to increase life satisfaction, then they must change the way they habitually react to life events.

They are evidenced-based, which distinguishes them from self-help exercises. For example, thinking positive thoughts is a self-help technique that may bring about a momentary increase in self-confidence. But empirical research shows that to increase self-efficacy, or the extent to which a person believes they are capable of achieving desired outcomes from the actions they choose, requires more robust evidenced-based techniques (Maddux, 2009).

Positive interventions work by targeting desired outcomes and focusing the participant’s attention. Setting a desired outcome, or intention, prompts a goal-oriented approach. Locke (1996) has identified a positive relationship between conscious goals and task performance. Csikszentmihalyi’s (1990) theories explain in part why goal-setting and attention allow positive interventions to work from his explication that optimal experience in life is flow experience, which occurs when the feedback from one’s actions are aligned with one’s goals. Last, PIs are most effective when they are co-designed by participant and practitioner/facilitator, in order to
manage such challenges as hedonic adaptation (Bao & Lyubomirsky, 2014), the culture of the participant (Pedrotti & Edwards, 2017), and person-activity fit (Schueller, 2014).

**How this Paper is Laid Out and Suggestions for Use**

The Situation Report lays out the predicaments of public accounting for those who are either unfamiliar with the profession, or who, like me, work in the profession but have learned to develop amnesia about how difficult busy season really is and sometimes need a reminder to better prepare. Following the Situation Report is a pivot to proposing a desired future state for individuals and teams. After that begins the proposed resilience plan, starting with character strength interventions.

Throughout this paper, I will focus on auditors, one of the three main service lines in public accounting, as that is where I have professional experience and can provide the most accurate personal evidence. However, the skills proposed herein in many cases could be generalized to the other public accounting practice lines (e.g. tax and advisory) and beyond public accounting to other professionals. Where a generalization might be inappropriate, I’ll endeavor to highlight such limitations in this paper.

The paper is written with the intention of reaching well-being ambassadors in public accounting. These are interested parties at all levels of authority in an accounting firm (or similar professional services firm) who wish to make a difference in the professional lives of their teams, their colleagues, and themselves. The aim of the paper is to provide practical tools by way of the positive interventions proposed that can be used at the individual and team level to increase resilience. To determine what interventions would be most relevant, this paper next evaluates the context in which public accountants work.
Situation Report: Public Accounting

If you ... don’t think about quitting public accounting at least once a year, then there’s something wrong with you.

—Associate interviewed by Hermanson et al. (2016) sharing an observation by a partner

Scholars such as Smith et al. (2018) describe public accounting as a “challenging employee work environment characterized by high levels of occupational stress” (p. 513). From the author’s thirteen-and-a-half years in the field, challenging is a fair and optimistic way of framing the work environment. The experience can depend on the quality of the engagement manager/partner, leadership of the firm, and on one’s mindset (which this paper discusses in a later section). The goal of this section is to provide a situation report, or sitrep in military parlance, to elucidate the stressors of the public accounting profession (including those that can lead to burnout), and a better appreciation for the causes and symptoms of burnout. Armed with this knowledge, well-being ambassadors can intervene before chronic stress results in burnout. It should also be noted, and will be explored later, that public accounting provides some “good stress”, or eustress, that provides growth and development opportunities.

Stressors on public accountants include juggling the competing priorities between coaching less experienced team members on the one hand and satisfying one’s superiors, clients, and regulators on the other hand (Bagley & Reed, 2012). The stress can be particularly acute for those working in a Big 4 firm as research shows these professionals work more hours per week (at all levels) than those at small and mid-sized accounting firms (e.g., Anderson-Gough et al., 2001; Hardies et al., 2013). And those are just the on-the-job stressors. Often, work gets in the
way of life and life interferes with work (i.e. work-life conflict), which is a risk factor for job burnout (Jones et al., 2010).

These job stressors are often amplified by environmental factors such as challenging workloads and never-ending work days (Buchheit et al., 2016), difficult time constraints and deadlines (Low & Tan, 2011), a lack of predictability of one’s schedule (Hermanson et al., 2016), and surprise inspections. Without intervention, the resulting stress can persist to the point of becoming chronic. Chronic stress environments can lead to burnout, which is characterized as emotional exhaustion, lack of self-efficacy and accomplishment, and depersonalization (cynicism; feeling disconnected from one’s self and others) (Maslach, 1982). Increasing one’s resilience, or the ability to persevere despite the job stressors described, has been shown to alleviate stress and mitigate burnout (Smith & Emerson, 2017) and is therefore a positive intervention proposed herein.

The next several sections summarize some contextual factors that are relevant to public accountants’ well-being. To be fair and address negativity bias, this section concludes with what’s going well in the profession.

**The Evolution from Eustress to Distress**

When asked what they liked most about their job, partners shared the following: the people they work with, client interaction, challenge and variety of duties, developing people, and flexibility. Those at other levels shared the following: the people they work with, challenge and variety of duties, experience, and level of responsibility (Hermanson et al., 2016). As mentioned in the Introduction, one of the reasons the author entered the field was the challenging nature of the work. When stressors are perceived as challenges versus hindrances, one can experience
eustress (Cavanaugh et al., 2000). Hargrove et al. (2013) describe the experience of eustress “as being totally focused in a mindful state of challenge, a healthy state of aroused attention on the task, exhilaration, and being fully present” (p. 61). The benefits of eustress are that it is associated with engagement, well-being, and job outcomes (Hargrove et al., 2013).

When role stressors persist unaddressed for an extended period of time, and stress is appraised as negative to one’s health, employees may experience job burnout, characterized by a pattern of negative responses to work stressors once burnout has begun and an inability “to maintain an intense involvement that has a meaningful impact at work” (Schaufeli et al., 2009, p. 205).

**Job Burnout**

*The promise inherent in understanding burnout is the possibility of doing something about it.* (Christina Maslach, as cited in Jones et al., 2010)

When asked what accounting firms should do in order to retain more of their high-quality employees, the top response (representing 41% of coded responses to the open-ended question) was to “decrease burnout and improve work-life balance” (Buchheit et al., 2016, p. 55). The term burnout was borrowed by Freudenberger (1974), a consulting psychiatrist at St. Mark’s Free Clinic in New York’s East Village, who observed emotional exhaustion, loss of motivation, and decreased commitment among volunteers trying to help those who used illicit drugs, the chronic use of which led to a self-described state colloquially referred to as burnout. At the same time, on the other side of the country in California, Maslach (1976, 1993) and her colleagues were interviewing various human services workers (e.g. social workers) and encountered the same symptoms of emotional exhaustion, negative perceptions and feelings towards their clients,
and a growing negative view towards their own abilities. Those interviewed described their psychological state as burnout (Schaufeli et al., 2009), which Maslach (1982) defined as having three dimensions: emotional exhaustion, reduced personal accomplishment, and depersonalization (for example, the social workers beginning to resent or disconnect with those they originally intended to help). By the 1980s, scholars and practitioners began to realize that burnout was a phenomenon that occurred in other domains, such as white-collar work, and the definition was generalized to “… a state of exhaustion in which one is cynical about the value of one’s occupation and doubtful of one’s capacity to perform” (Maslach et al., 1996, p. 20). The World Health Organization (WHO) (2019) provides a more recent definition, describing burnout as “resulting from chronic workplace stress that has not been successfully managed” and characterized by three dimensions: “(1) feelings of energy depletion or exhaustion; (2) increased mental distance from one’s job, or feelings of negativism or cynicism related to one’s job; and (3) reduced professional efficacy.” Of the three, further meta-analysis (i.e. a study of studies) by Lee & Ashforth (1996) of the general population found emotional exhaustion and depersonalization to be strongly correlated with turnover intention and job satisfaction. As it relates to accountants, Fogarty et al. (2000) similarly found that emotional exhaustion is highly associated with turnover intention and job satisfaction. The author speculates depersonalization may be less a factor for public accountants as there is less personal interaction with their clients than social workers and physicians. That said, Guthrie and Jones (2012) found gender differences regarding the way in which male and female accountants experience cynicism. Here’s a survey question from Guthrie and Jones (2012) to help better conceptualize depersonalization: “I feel like I treat some clients like they are impersonal ‘objects’” (p. 409).
Continuing with the analysis of accountant burnout, Fogarty et al. (2000) found that the reduced personal accomplishment dimension of burnout impacts the job performance outcome. So, how big of a problem is burnout for accountants?

While burnout is not unique to accounting – for example, physicians (almost 50% report at least one symptom; Shanafelt et al., 2017), lawyers (e.g. Levin et al., 2011) and teachers (almost 50% of teachers report high daily stress, the highest rate of all occupations as of a Gallup (2014) survey) are experiencing alarming rates of burnout – accountants do report higher levels of burnout than those in many other types of professions (Sweeney & Summers 2002). Jones et al. (2010) highlight four unique attributes of public accounting associated with stress and negative job outcomes: 1) “busy season”, which is characterized by ten plus hour days that can last several months and create work-family conflict and a lack of leisure time for recovery (Fogarty et al., 2000); 2) increased regulations to learn and monitor that are a result of increased capital market activity (e.g. IPOs and mergers and acquisitions) and the economic downturn (Lee, 2007); 3) role conflict and workload stress of trying to make time to study for and pass the CPA exam; and 4) training and consistent reminders to be critical, a skill that’s tough to turn off and can lead to interpersonal stress at home when that critical attitude encounters the imperfection of humanity (Figler, 1990).

The stressors previously described, in combination with the public accounting “busy season,” create a situation that is associated with workload pressure, employee burnout, increased turnover, increased work-family conflict, and decreased performance (Fogarty et al., 2000; Lopez & Peters, 2012; Sweeney & Summers 2002).
Having worked his entire career in public accounting, the author can attest to the emotional, physical, and financial toll of burnout and turnover. Out of about a dozen associates that he started with, at last count just two of them remain after more than a decade into the career. This is consistent with the American Institute of Certified Public Accountants (AICPA) research that only 2 percent of those who start their career in public accounting stay and make partner (AICPA, 2017). While this paper has shared some factors that lead to burnout in general, the next section will summarize how researchers fit those factors into a model to show which factors lead to burnout in accountants.

**Role Stressors**

Jones et al. (2010) hypothesize that roles stressors are the antecedents of burnout, which then has an impact on job satisfaction, job performance, and turnover intentions (see Figure 1 below). They note that role stressors have three dimensions: ambiguity, conflict, and overload. *Ambiguity* occurs when an individual does not have sufficient information to accomplish a task or their role. This can lead to uncertainty about expectations of supervisors and clients (Senatra, 1980; Kahn et al., 1964), which leads to stress. For example, a manager asks an associate to perform a new task and provides inadequate instructions, or suggests they perform the task similar to how it was documented in the prior year audit file. *Role conflict* occurs when individuals must confront two or more pressures or expectations and the stress associated with having to choose completing one or the other (Wolfe & Snoek, 1962; Kahn et al., 1964; Senatra, 1980). For example, in the Introduction this paper highlighted one of the idiosyncrasies of public accounting, which is that public accountants work on multiple engagement teams and sometimes encounter conflicting priorities from the deadlines and expectations of multiple clients and
managers. Role overload occurs when an individual is confronted with an aggregation of tasks that, while achievable individually, become difficult to complete altogether by their deadline (Schick et al., 1990). From personal experience, and the experience of productivity consultants, humans are notoriously bad at estimating how long tasks take to complete (Sutherland & Sutherland, 2014). Engagement team budgets are often constructed with the intention to be as efficient as possible, without any contingencies, and budgeted hours per task are often underestimated. This can result in the engagement team working late into the night to complete tasks by their deadline.

Figure 1

Role Stressors and Their Hypothesized Impacts on Burnout and Job Outcomes

Note. This figure presents the hypothesized relationship between roles stressors and job outcomes, as mediated by job burnout and psychological well-being. The numerical amounts
represent the correlation, or amount that one variable explains variance in another. For example, the figure shows that role overload explains more of a study participant’s variance in burnout from mean rates than role conflict. From “Healthy Lifestyle as a Coping Mechanism for Role Stress in Public Accounting,” by A. Jones, C. S. Norman, and B. Weir, 2010, Behavioral Research In Accounting, 22(1), p. 32, (https://doi.org/10.2308/bria.2010.22.1.21). Copyright by the American Accounting Association.

Another way of thinking about the stressors of work in this new decade is the military term “VUCA.” Davis (2021) shares the acronym from her work coaching resilience skills to the U.S. Army. It stands for volatile, uncertain, complex, and ambiguous. In the audit profession, there are new accounting and audit regulations to contend with each year. Changing regulations, competition for clients from other firms, and the adoption of new audit technologies to maintain profitability as regulations drive up costs that can’t be passed along to clients, all create stress. Add to that a pandemic where parents juggle work and childcare, and the social unrest witnessed in 2020, and the stress can become overwhelming and chronic.

While accountants may be able to handle one of these role stressors on its own, the cumulative effect of ambiguity, conflict, and overload can overwhelm their ability to adapt and cope, resulting in job burnout (Feldman & Weitz, 1988; Jones et al., 2010). This paper next explores what happens when accountants experience burnout.

The Effects of Burnout

As shown in Figure 1 above, Jones et al. (2010) hypothesize that role stressors (role ambiguity, role conflict, and role overload) impact work outcomes (job satisfaction, job performance, and turnover intentions) by way of the mediator variables of job burnout, vitality,
and psychological well-being. They hypothesized that a healthy lifestyle – defined as regular exercise, a balanced diet, adequate sleep, and limiting alcohol and tobacco consumption (Danna & Griffin, 1999) – could improve vitality and psychological well-being and mitigate the impact of burnout brought on by the role stressors of public accounting. Their research confirmed their hypothesis. This evidence supports the need for rest and recovery, as discussed further in the Recovery section of the C.P.A. Plan.

Burnout is also associated with negative outcomes for organizations, such as absenteeism, increased health insurance costs, decreased productivity, and reduced audit quality (Danna & Griffin, 1999). More specifically to public accountants, Fogarty et al. (2000) found that job burnout leaves accountants feeling dissatisfied with their job, lacking control over their work, and lacking confidence, which over time leads to turnover.

**Job Dissatisfaction and Turnover**

The cost of dissatisfaction and turnover is high, with one industry analyst estimating that replacing and re-training a new associate can exceed $32,500 (Telberg, 2010). Unfortunately, research shows burnout and increased work-family conflict can result in just that: lower job satisfaction and higher turnover intentions in the accounting profession (Jones et al., 2010; Pasewark & Viator 2006). Persellin et al. (2019) highlight that job satisfaction is important given its association with turnover and recent trends indicating that large accounting firms are having difficulty attracting and retaining talent. This turnover, which is a recurring problem for the profession, (Hall & Smith, 2009) comes at a high cost not only monetarily, but from a more strategic risk. That is, a relationship between turnover and audit quality has been identified. This correlation has gotten the attention of the profession’s regulator, the Public Company
Accounting Oversight Board (PCAOB, 2015 as cited in Nouri & Parker, 2020), who noted that above average rates of turnover or transfers to another office within a firm can have an adverse effect on audit quality.

**Reduced Audit Quality Practices (RAQP)**

Unaddressed stress can lead to reduced audit quality practices, such as not performing required audit procedures (Smith & Emerson, 2017). This is a strategic risk that could undermine the credibility of the profession. Not only that, but Persellin et al. (2019) found “that auditors value being able to conduct high-quality audits and would view their careers more favorably if their workloads did not threaten audit quality” (p. 97). The ability to make an impact (i.e. to add value) has been associated with feeling that one matters and will be discussed further in the Purpose section of the C.P.A. Plan (Prilleltensky, 2019).

**Millennial Talent**

*To be a partner (i.e., long-term in Big 4 due to up or out mentality) requires risk, travel, heavy work-loads, and a long list of things I don’t desire, and honestly seems unattainable. Thus, the lottery ticket compensation discussion does not offset the downside for people of my generation.*

—Female, Manager, Big 4 firm, 29 years old (Buchheit et al., 2016)

Generational research has shown that the latest generations of accountants (e.g., GenX and GenY, or Millennials) value work-life balance more than prior generations (e.g., Lindquist 2008; Twenge, Campbell, Hoffman, and Lance 2010). Unpacking that research, Twenge et al. (2010) find that the newest generations value leisure time a lot more than the Baby Boomer generation (which make up a large proportion of partners and leadership of firms). Thus, they
note that it’s critical that firms recognize generational differences and take them into accounting when making firm policy. Otherwise, as indicated by the above quote from a Buchheit et al. (2016) interview, younger accounting professionals may leave profession or not enter it to begin with. Understanding generational differences is an imperative considering young professionals (those in their twenties and early thirties) make up such a large proportion of the workforce at public accounting firms. For example, at PwC they make up make up two-thirds of the firm (Moritz, 2014). Leisure, one pathway to work-life balance, is an activity that falls under Recovery in the C.P.A. Plan proposed herein.

Another generational difference is the need to understand one’s job and for it to align with a Millennial’s personal values. Moritz (2014), former US Chairman of PwC, notes that if his twenty-something self could have been transported thirty years to today’s public accounting firm, among the many changes the most surprising would be being “astonished that PwC’s Millennials don’t only demand to know the organization’s purpose—its reason for being—but are prepared to leave the firm if that purpose doesn’t align with their own values” (p. 42). Purpose and meaning, and related interventions, are discussed further in the C.P.A. Plan proposed herein.

One interesting thing to note about Millennials is Lukianoff and Haidt’s (2019) hypothesis that this generation has been *coddled*, or not given the chance to experience the stressors of life to develop their resilience muscles that previous generations had. They provide several examples, including: the *hygiene hypothesis* (for example, the fact that keeping kids away from certain foods has increased food allergies; *safetyism* (scope creep from a physical safety movement, like safer cars, in the latter half of the 20th century towards subjective
standards of emotional safety such as being safe from those who disagree with you); and safe spaces (e.g. preventing college students from being triggered by viewpoints that conflict with their own and may cause emotional pain). For those who haven’t developed a belief in their inherent resilience skills, public accounting firms have a unique opportunity to provide the coaching and training to help professionals develop such self-efficacy and resilience through the challenges that inevitably occur during busy season. This is one of the value propositions of the C.P.A. Plan and becoming “auditor strong.”

**Gender Differences**

In a study of its constituents, the American Institute of Certified Public Accountants (AICPA) (2011) note that gender proportion approached parity in 2020 – females made up 45 percent of staff accountants and 40 percent of all CPAs in public firms – as a result of public accounting firms hiring more women than men between 2000 and 2010. That progress being said, the AICPA (2011) found that only 21 percent of partners in public accounting firms were women (and only 18% in firms with more than 200 employees). From this, one can deduce that women are either leaving the profession at a greater rate than men or are not being promoted as fast as men. Researchers have sought to identify what causes women to exit the profession (e.g., Collins, 1993; Dalton et al., 1997), and have also sought to review the effectiveness of programs designed to retain women (e.g., Almer & Kaplan, 2002; Johnson et al., 2008; Kornberger et al., 2010). Job burnout was identified above as an antecedent to turnover intentions. But one might ask about its impact on women specifically.

Guthrie and Jones (2012) sought to answer this question and found several gender differences. To start, they found that of the three dimensions of burnout, emotional exhaustion is
most strongly correlated with turnover intention for women; whereas for men, emotional exhaustion is most strongly correlated with job dissatisfaction. Next, they analyzed differences across practice lines and found that women in the audit and tax service groups reported reduced personal accomplishment at a higher rate than men in these practices. And consistent with evidence found by Almer and Kaplan (2002), Guthrie and Jones (2012) found that men in audit and tax report more depersonalization (i.e. cynicism) than women. Last, when analyzing the three dimensions of burnout, which Maslach (1982) hypothesized follow a sequence, Guthrie and Jones (2012) found women are more impacted by reduced personal accomplishment than depersonalization; whereas men experience the effects of depersonalization more than reduced personal accomplishment. They note that in both genders, burnout likely begins with emotional exhaustion, but that the sequence of experiencing the other two dimensions likely differs between women and men. So what do these findings mean?

Guthrie and Jones (2012) note that once armed with this knowledge, public accounting firms and the women and men who work from them can increase their awareness of the ways in which the genders experience burnout differently, and begin to employ more targeted strategies to cope. For example, Guthrie and Jones (2012) suggest that as women become aware that burnout is resulting in feelings of reduced personal accomplishment, with proper training they may have the mental agility to respond with more accurate and positive self-evaluations regarding their achievements. The C.P.A. Plan proposed herein includes resilience skill training to do just that. Similarly, Guthrie and Jones (2012) highlight that men can benefit from an awareness that as feelings of burnout increase, they ought to invest more time in relationships with clients, co-workers, and their family.
A challenge for well-being ambassadors will be convincing their overworked colleagues to make time for the positive interventions in this paper that can help them become more resilient. To aid this effort, each positive intervention has a “destination postcard” (discussed below) to help well-being ambassadors tap into their colleagues’ emotions that will provide motivation to engage in the activity.

**ESG**

Public accounting firms are lining up to help their clients with ESG strategies and financial statement disclosures as a result of recent regulations; but what about their own people? ESG stands for environmental, social, and governance policies. As audit firms develop new services to audit non-financial measures of a client’s social impact, they might pause to consider the social responsibility of the firm to its professionals. Public accounting firms have an opportunity now to distinguish themselves by taking on the difficult task of helping their employees and partners thrive. Someday, it may become a corporate mandate. In the meantime, public accounting firms can enhance their value proposition by providing the training and resources to increase the resilience of their people so they can survive (and perhaps even thrive during) busy season, making a social impact on their own people.

**What’s Going Well**

Whereas professionals surveyed in pre-COVID were skeptical about telecommuting (e.g. difficulties including having to prove one’s self, setting boundaries, and training junior staff) (Bagley & Reed, 2021), given the right amount of organizational support, alternative work arrangements (AWAs) such as the telecommuting that occurred during COVID show promise for providing flexibility and mitigating turnover (Dalton et al., in press). Nouri and Parker (2020)
note that technological advancements in audit and communications software enable professionals
to do many tasks remotely, such as from home. The ability to work remotely may offer an
improved quality of life for some, particularly those juggling a career and raising a family, such
as via greater flexibility and a large reduction in commute time to client sites (Nouri & Parker,
2020). From the author’s observations, this past year has provided evidence that auditors can still
get audits done effectively while working remotely. He can also report (while just being a sample
size of 1) being able to successfully take advantage of an AWA to reduce his workload (with a
corresponding decrease in pay) to accommodate a life event (i.e. completing a master’s degree in
applied positive psychology). The downsides of the shift to remote work environment need to be
examined, though, as firms grapple with the new way of working (e.g. a hybrid of remote and in-
person work).

Another positive is that well-being is getting more attention from the business world,
including the public accounting profession, as a corporate objective. Publications, such as
*Working Toward Wellness—Accelerating the Prevention of Chronic Disease*, by the World
Health Organization and the World Economic Forum working in cooperation with PwC, call for
businesses to do more to promote well-being in the workplace. The report highlights the need for
management to not only support well-being initiatives but to help create a supportive
environment (World Health Organization/World Economic Forum, 2008, as cited in Jones et al.,
2010).

Having summarized the situational context of public accounting, this paper turns its focus
to the desired future state for public accountants and how to get there.
Destination Postcard: Thriving

The many stressors outlined in the sitrep make it challenging for public accountants to believe they can thrive in the profession. And asking them to participate in well-being activities may seem like one more thing to do for an accountant experiencing role overload. A useful strategy is to create for employees what Heath & Heath (2010) call a destination postcard, or “a vivid picture from the near-term future that shows what could be possible.” The destination postcard leverages artifacts that create an emotional response. Haidt (2006) explains the importance of emotion through the following metaphor of the human mind as part rational and part emotional. The elephant represents the emotional mind (think about a six-ton animal that’s hard to tame) and the rider represents the rational mind (the precarious guide trying to direct it). For behavior change to occur, well-being ambassadors need to speak to both the rider, which this paper will do in sharing the scientific literature supporting the proposed positive interventions, and the elephant, which this paper will do via destination postcards and other tactics embedded in the interventions.

For example, Heath & Heath (2010) share the story of Robyn Waters who joined Target in 1992 before it became “Tar-ZHAY.” She had been laid off from a more prestigious position at a department store and at Target was given the mandate to help the company start setting trends versus copying last year’s. At the time, the major fashion trend was color, so she needed to get her merchants excited about color. How did she do it? Not with a PowerPoint showing data to convince the merchant’s rider. Rather, she went to FAO Schwartz, where she could buy M&M’s in any color, and appealed to her merchant’s elephants by dumping an avalanche of turquoise, hot pink, and lime green candy on the conference table. They reacted with awe, and soon after,
brighter color polo shirts started showing up in Target stores. Well-being ambassadors should ask: what destination postcard can I send my colleagues that makes them feel what thriving would be like?

Drawing on Ryan and Deci’s (2000) self-determination model of well-being, Paula Davis (2021), a successful lawyer who experienced burnout and now coaches on resilience, well-being, and burnout, offers an example at the individual level: a thriving individual is one who feels that they belong at their firm and on their engagement team, has a say in when and where they will work, and feels that they are developing their talents and skills as a professional. At the team level, organizational psychologists Hargrove et al. (2013) define a thriving organization as “a group of individuals joined together to achieve a common purpose while achieving their own individual goals” (p. 65). A well-being ambassador might use the image of Marines raising the flag on Iwo Jima, for example, in their collateral for the implementation of the C.P.A. Plan to capture the emotion of the aforementioned description of a thriving team.

Neither this paper, nor the well-being ambassadors who leverage it, need to prescribe what thriving looks like at the individual or team level. Rather, well-being ambassadors should ask themselves and their team what thriving looks like through the process of appreciative inquiry. Appreciative inquiry is a “deliberate…life-giving search to help organizational systems discover their positive core of what gives life to their system” using unconventional positive questions (Stavros et al., 2016, p. 98). It is further described as “the search for the best in people, their organizations, and the strengths-filled, opportunity-rich world around them” (Stavros et al., 2016, p. 97). See Appendix A for a list of example appreciative inquiry questions to drive a discussion about what a thriving team may look like at one’s firm.
Directions to the Destination

*A cord of three strands is not quickly broken.*

—Ecclesiastes 4:12

The sitrep highlighted that stress and burnout are a growing problem in the audit profession that needs to be solved. It will take a coordinated effort at the individual, team and organizational level. Davis (2021) notes that “preventing burnout requires a shift from individuals-only strategies and programs to system-based, holistic tools and frameworks focused at every level of the organization” (p. xiv). This paper proposes positive interventions that impact the individual and team layers of the organization, and leaves for future research and application the best strategies for system-wide changes at public accounting firms.

This paper proposes a plan to increase resilience at the individual and team levels with three elements: *character strengths, purpose,* and *adaptations to stress.* It highlights how each element not only provides protective factors against stress and burnout on its own, but in concert together they form a resilient “cord” that is not easily broken, or burned out. The paper begins with a review of what science says about understanding and applying one’s character strengths at work. See Appendix B for an example implementation plan.

**The C.P.A. Plan**

**Character Strengths**

Perhaps the most important asset of an organization are the strengths of its people. And the more researchers have studied individual differences between people, the more they’ve learned how each person has such unique strengths. There are many ways that well-being ambassadors can begin to appreciate the individual differences and strengths of their colleagues.
One of the more popular and scientifically studied models of individual differences is the Big-5, or OCEAN, personality model, which stands for openness, conscientiousness, extraversion, agreeableness, and neuroticism (Goldberg, 1993; Roberts, 2006). The Myers-Briggs model (which is widely used, but with some academic controversy on its methodology) has 16 personality types to appreciate individual differences and strengths (Randall et al., 2017). For neuroscientists, five factors or 16 personality types isn’t enough to capture the uniqueness of humans. Medina’s (2014) notes that human brains are very adaptable and that the unique experiences each person has leads to learning, which results in physical changes to the brain. To emphasize this point, he notes that even identical twins have different brain wiring resulting from the unique life experiences they’ve had. This is his brain rule #5: *every brain is wired differently*.

Another way to appreciate individual differences is to understand people’s character strengths, which are 24 ways people exhibit virtuous behavior (Peterson & Seligman, 2004). Whereas the personality assessments above focus on traits that are believed to be rather stable (McCrae & Costa, 1994), character strengths assessment is about identifying virtuous behaviors that people engage in most frequently and are theorized to be malleable (Peterson & Seligman, 2004). This paper proposes public accounting firms focus on character strengths because they are well-researched (Niemiec, 2018), focus on employee strengths, and are a welcome pivot away from focusing on shoring up weaknesses in performance development discussions.

Character strengths can be thought of as a focus on “what’s strong with you” (T. Myles & W. Adams, personal communication, July 29, 2021). Character strength discovery and application is recommended as the first positive intervention in the C.P.A. Plan because it builds literacy in strengths that is the foundation for the interventions that follow. The next section
explores what strengths of character are and how they can be used to help auditors survive and thrive.

What the Science Says

After an extensive search as to what leads to “the good life,” including a review of literature on virtue put forth by philosophers, psychologists, and theologians from the last 2,500 years, Peterson and Seligman (2004) conclude that there are roughly 24 ways in which individuals demonstrate virtuous behaviors, thoughts, and feelings, which they called character strengths. These strengths serve as the “foundational building block” for workplace well-being and bridge to other building blocks such as resilience and team core values (Hitchcock et al., 2021, p. 10). They were also the subject of some of the earliest “gold standard” research (i.e. randomized controlled trials) in the field of positive psychology. For example, the positive intervention of using one’s dominant, or signature, strengths in a new way each day for a week was found to meaningfully increase happiness and protect against depression for weeks after the intervention (Seligman et al., 2005). The author tried this positive intervention, focusing on love of learning to learn something new about resilience each day during a holiday break, and felt a boost of positive energy that carried him into the next day. This paper proposes a similar intervention – see Positive Intervention #10. Niemiec’s (2018) research at the VIA Institute on Character has similarly found that enabling people to develop an awareness of their character strengths and then encouraging them to intentionally explore using and applying them increases their well-being. For example, the author found it validating to know that when he asked a question about a solution proposed by a colleague at work, he wasn’t just being argumentative; rather, when done judiciously he is leveraging strengths of prudence and curiosity. For guidance
on how to make colleagues aware of their character strengths, see Positive Intervention #1 below. One can, however, overuse or underuse their strengths, which this paper discusses next.

Niemiec (2018) notes that strengths overuse occurs when a strength is used too strongly in a given situation. For example, a colleague could be too curious and come off as nosy, or a manager could overuse their leadership skills and start micromanaging the team. Conversely, Niemiec (2018) notes that strengths can be brought forth too lightly or be absent in a particular situation resulting in underuse. It’s important to note that any of the 24 VIA character strengths can be over- or underused (Grant & Schwartz, 2011; Niemiec, 2014b). Even kindness, one might ask? Yes. Niemiec (2018) provides a matrix of what strengths over- and underuse looks like, and kindness overuse looks like intrusiveness. The aim should be balanced strengths use, targeting the golden mean described by Aristotle when speaking of virtues (Melchert, 2002). When adapted to character strengths, Niemiec (2014a) notes that the golden mean of character strengths means applying the right character strengths, in the right amount, at the right time.

Strengths are also important in the workplace. Positive organization scholars Asplund and Blacksmith (2011) note that bad work environments create stress and impact physical health. They contrast this situation with a positive organization wherein employees enjoy going to work almost as much as they enjoy their weekends, which can lead to more productivity during the week. What makes for a “positive organization”? Asplund and Blacksmith (2011) believe one pathway is focusing on employees’ strengths, which helps get each unique employee more engaged. In fact, employees’ use of strengths at work is associated with increased self-efficacy (van Woerkom et al., 2016), positive emotion and psychological capital (Meyers & van Woerkom, 2016), and reduced absenteeism (van Woerkom et al., 2016). Merritt et al. (2019)
Similarly found that consistent use of strengths is associated with positive workplace outcomes such as retention, job satisfaction, task performance, engagement, less stress, and lower rates of burnout. They note that when employees have regular opportunities to apply their strengths at work, they experience less stress, which can lead to increased job satisfaction. The Gallup Organization, a leading research of strengths use in the workplace, has found that the following two factors are most associated with employee retention and job satisfaction: 1) employees reporting that they’re able to use their top strengths at work; and 2) employees reporting that their supervisor celebrates their use of top strengths. (Note that their surveys use Clifton Strengths, which are 34 talent themes specific to workplace behavior (Asplund & Blacksmith, 2011), versus Character Strengths, which are not domain specific). There is a real opportunity for well-being ambassadors to make a difference using the C.P.A. Plan in this regard as only 20% of employees surveyed by Gallup think their supervisors understand their strengths and only 33% of employees report having an opportunity to use their strengths (i.e. what they do best) each day. Such a climate where strengths are not encouraged and supported results in workers that are disengaged – 91% are disengaged in fact. Whereas when an organization focuses on enabling employees’ strengths, only about 27% are disengaged (e.g. Asplund et al., 2007; Clifton & Harter, 2003; Hodges & Clifton, 2004). To assist well-being ambassadors in changing these statistics, this paper includes positive interventions to help people understand their strengths and to create more awareness at the supervisor and team levels. Here’s a quote from a self-reflection interview about developing awareness of one’s strengths that might serve as a destination postcard:
When my [strength] is kicking in, I take notice of it and recognize it. Before learning about [my strength], I didn't even realize that it was [a strength]...Knowing [my strength] gives me more confidence and hope for myself...Where ‘over-analytical’ was a bad thing, now it is great. (Clifton & Harter, 2003, p. 113)

Hitchcock et al. (2021) note that having the opportunity to use one’s strengths at work requires not only the will of the employee, but person-organization fit and organizational support. Character strength interventions are most effective when designed with organizational support. When that support doesn’t exist, and employees can’t use their strengths, they’re disengaged (as noted above) and they feel a lack of perceived control, less competent, and a lack of belonging (Merritt et al., 2019). Recall that autonomy, competence, and relatedness (i.e. belonging) constitute Ryan and Deci’s (2000) self-determination theory of motivation and psychological needs. Thus, one could deduce that a lack of ability to use one’s strengths at work would be associated with lower well-being. Not also that feeling less competent (i.e. inefficacy) is a risk factor for burnout previously discussed.

**Tying Threads Together: Character Strengths and Resilience**

Martínez-Martí and Ruch (2017) found empirical evidence to support the hypothesis that character strengths have a stronger correlation with resilience than the protective factors highlighted in previous research, including positive emotion, self-efficacy, optimism, social support, self-esteem, life satisfaction, and sociodemographic variables. What does this mean for accountants? While a causal relationship was not possible given the design of Martínez-Martí, and Ruch’s (2017) experiment, their evidence suggests that increasing one’s character strengths, especially those linked to the virtue of courage (including zest and bravery, or what they call the
emotional strengths), is associated with increased resilience. Their findings are consistent with Hutchinson et al.’s (2010) evidence, which concluded that courage had the highest correlation with resilience. Martínez-Martí and Ruch (2017) define courage as the ability to move towards adversity when one is fearful or hesitant (i.e. bravery). They theorize that emotional strengths (e.g. zest, bravery, love) are correlated with resilience as they “provide the individual with the energy, social support, and determination necessary to face negative consequences successfully” (p. 112). From these findings, they theorize that people who develop the character strength of bravery have more determination when faced with adversity. Thus, well-being ambassadors might consider identifying and using a positive intervention to promote courage.

The link between character strengths and resilience might go both ways. For example, Peterson et al. (2008) found that people who had experienced more adversity scored higher in most of the character strengths. They also found that each of the character strengths was positively associated with posttraumatic growth, and in particular, an increase in religiousness/spirituality, gratitude, kindness, bravery, and hope.

This paper next explores how character strengths can be used to address stressors impacting accountants that were identified in the sitrep. Reivich and Saltzberg (personal communication, March 5, 2021) note that character strengths support several of the protective factors associated with resilience. The objectives of the positive interventions are therefore to build protective factors for these stressors in addition to building character strengths literacy that will be leveraged in other areas of the C.P.A. Plan. Once an awareness of character strengths is created from the VIA character strengths assessment, there are a number of positive interventions at the individual, team, and firm levels that are possible. Continuing education on character
strengths is encouraged for those in leadership and supervisory positions, as they are in a position to guide the optimal use of strengths in workplace situations to minimize overuse and underuse (Niemiec, 2019). Hitchcock et al. (2021) encourage continued practice by other team members as well, including reflection and intentional exploration of opportunities to apply strengths to make the practice of using strengths at work stickier.

**Applying the Science**

One success story worth noting is the U.S. Army’s use of character strengths as a central element of their positive psychology and resilience training, known as Master Resilience Training (MRT) (Reivich et al., 2011). During MRT, soldiers identify their signature strengths, practice identifying strengths in others, and discuss ways strengths can be used to overcome adversity or reach a goal (Reivich et al., 2011). This paper proposes similar interventions. See Table 1 below for a summary of character strength interventions proposed.

A note about the interventions proposed throughout this paper. Well-being ambassadors know their people best. Suggestions on how and when to use these interventions have been provided where possible, but those using the positive interventions should use their best judgment on the time and place that best suits their team and the individual. Also keep in mind that activities naturally grow “stale” over time (i.e. have less effect). This is what researchers call *hedonic adaptation* (Bao & Lyubomirsky, 2014). So mix it up, and find new ways to implement an intervention the next time it’s used with the same target audience.
### Table 1

**Summary of Character Strength Interventions**

<table>
<thead>
<tr>
<th>Item</th>
<th>Name</th>
<th>Destination Postcard</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI#1</td>
<td>Character Strength Conversations</td>
<td>Participant becomes more aware of their strengths and develops strengths literacy; Supervisor learns their counselee’s strengths so they are able to celebrate them in performance development discussions. Auditor recalls and leverages strengths when experiencing role stressors of ambiguity, conflict, and overload.</td>
<td>52</td>
</tr>
<tr>
<td>PI#2</td>
<td>Positive Introductions</td>
<td>Team develops stronger relationships, perhaps feels like family.</td>
<td>53</td>
</tr>
<tr>
<td>PI#3</td>
<td>Team Core Values Workshop</td>
<td>A thriving team that looks forward to working together; a team that colleagues would choose to be on.</td>
<td>56</td>
</tr>
<tr>
<td>PI#4</td>
<td>Strengths-Spotting Challenge</td>
<td>A team where individuals are recognized and appreciated for using their strengths at work; colleagues are recognized for adding value and feel that they matter; shared joy.</td>
<td>59</td>
</tr>
</tbody>
</table>
**Positive Intervention #1: Character Strength Conversations**

*Suggested Format:* One-on-one meeting

*Suggested Timing:* Ad hoc

*Level in organization:* Individual

*Destination Postcard:* Participant becomes more aware of their strengths and develops strengths literacy; Supervisor learns their counselee’s strengths so they are able to celebrate them in performance development discussions. Auditor recalls and leverages strengths when experiencing role stressors of ambiguity, conflict, and overload.

*Background:* This positive intervention is an introduction to and identification of one’s character strengths. Hitchcock et al. (2021) note this can typically be achieved in less than an hour, and could occur in the context of an annual goal-setting meeting, or its own conversation. The author encourages a one-on-one conversation between the well-being ambassador (i.e. facilitator) and colleague or direct report. The meeting could also occur in a group setting, such as during onboarding. Prior to the meeting, all attendees take the free VIA Character Strengths Inventory assessment, and watch a video that introduces strengths in action (refer to Appendix C).

*Instructions:* The facilitator and participant will bring their character strengths report with them to the meeting. The facilitator will provide a brief coaching session on character strengths, including an overview of strengths learned from the C.P.A. Plan, including possible positive outcomes of leveraging strengths at work and home. Then, the facilitator will invite each participant to discuss their top strengths, including discussing existing use and possibilities for further use. Niemiec (2018) suggests identifying behaviors that align with one’s character
strengths, and asking whether one’s dominant strengths feel *essential, energizing,* and *easy to use.* The facilitator can help the participant engage in a conversation about how their behaviors align with character strengths, and in turn with the firm’s core values. Such a facilitated debrief helps participants develop *awareness* of their strengths that is aligned with Niemiec’s (2018) *aware, explore, and apply* model for cultivating character strengths. After each participant has had their conversation, teams can begin to develop a shared language around character strengths when recognizing team members for behaviors aligned with firm values and positive outcomes.

Links to the video and the free VIA Character Strengths Inventory are provided in Appendix C.

**Positive Intervention #2: Positive Introductions**

*Suggested Format:* Breakouts of 2-3 people from a team meeting

*Suggested Timing:* As teams are formed; or new teammates join

*Level in organization:* Team

*Destination Postcard:* Team develops stronger relationships, perhaps feels like family

*Background:* Positive introductions are a great way to build relationships and rapport among colleagues and team members. Initially introduced in an academic setting, this positive intervention was adapted for the workplace in a playbook crafted by Hitchcock et al. (2021). They caution, however, that the exercise requires adequate psychological safety for participants to be able to share their personal story. While psychological safety is beyond the scope of this paper, resources to understand what it is and how to increase it in one’s organization have been included in Appendix C.
Preparation: During a positive introduction, a teammate shares a vignette, or short story in their life, when they were at their best, highlighting use of their character strengths (Peterson, 2006). For example, it could be a time when they overcame adversity using their strengths. The storytelling can be implemented in a group setting, in small groups of three-four people, or in pairs (for example via breakout rooms). The activity has multiple points of entry. It could be done as part of onboarding activities for new hires, when welcoming new team members, or as a refresher coupled with the team core values workshop discussed below. Including positive interventions in the onboarding process aligns with the second of ten principles of meaningful work identified by Adams and Myles (2020): “make a strong first impression” (p. 34). Positive introductions can increase well-being by taking relationships – the R in PERMA (Seligman, 2011) – between teammates to new depths and by buffering against future interpersonal conflict because they help to "frame all subsequent interactions" (Peterson, 2006, p. 26). Before participants craft their positive introductions, Hitchcock et al. (2021) suggest they take the VIA Character Strengths Inventory to identify their signature strengths (see Positive Intervention #1 discussed above).

Instructions: Participants should be given sufficient advance notice to allow time to reflect and write down their positive introduction story. Ideally, they will also receive coaching from a facilitator (e.g. positive psychology practitioner) on the proper way to listen and react to their teammates' stories. Specifically, that they use appreciative listening to identify strengths use in their teammates’ stories and acknowledge/build upon the strengths they hear versus focusing on any setbacks in the story (Peterson, 2006). Then, in small groups (the author suggests breakout rooms of 3-4), each person takes a turn reading their positive introduction. The
listeners make note of the strengths they hear in their colleague’s story. When the reader is done, each listener takes turns sharing what strengths they heard.

Sharing positive introductions with teammates would provide the following potential well-being benefits:

- An opportunity for a team member to have a high-quality connection (HQC). Hitchcock et al. (2021) note that with proper coaching from a facilitator on how to respond to a teammate’s positive introduction, the activity provides an opportunity for teammates to have an HQC. HQCs are distinguished from typical interactions because people leave them feeling increased vitality and energy, a sense of mutual positive regard (i.e. the parties involved cared for each other), and the sense that the parties involved were engaged and fully attentive (Dutton & Heaphy, 2003).

- An opportunity to develop awareness of one’s strengths that were learned in Positive Intervention #1.

- An opportunity to practice spotting strengths in a teammate, which enhances relationships, reinforces the strengths-based literacy introduced in Positive Intervention #1, and builds a bridge to the strength-spotting intervention proposed in Positive Intervention #4.
**Positive Intervention #3: Team Core Values Workshop**

*Suggested Format:* Team meeting

*Suggested Timing:* Annual or ad hoc as new teams form

*Level in organization:* Team

*Destination Postcard:* A thriving team that looks forward to working together; a team that colleagues would choose to be on.

*Background:* For teams, an important step in executing the C.P.A. Plan is holding a team meeting early in the year (or team formation) to explore team member strengths, set the team’s values, and discuss the team’s vision for what a thriving team will look like. Recall that appreciative inquiry can be used to determine what thriving means to the team.

This paper recommends that team leaders and members prepare for this meeting through active learning about character strengths using Niemiec’s (2018) model of spending time gaining an awareness of, exploring and applying character strengths learned in Positive Intervention #1 above.

Note that team leaders for this kickoff meeting need not be restricted to partners and managers. Leadership is, after all, one of the 24 character strengths and not limited to those in positions of power. Rather, as executive coaches Myles and Adams (personal communication, July 1, 2021) define it, leadership is the ability to influence, enable, or motivate others. The team might nominate someone (e.g. a well-being ambassador) to implement the C.P.A. Plan thereafter as character strengths are discovered. For example, those with a top character strength of leadership or love of learning might be interested in volunteering.
**Identifying Team Values.** This part of the activity can be executed virtually (e.g., Zoom or MS Teams). The facilitator and team members can use the polling feature in Zoom or a Poll Everywhere survey to vote on the top five values they want to see embodied in their team. The author suggests setting up the poll in advance of the meeting, and prepopulating it with the values the well-being ambassador wants the team to vote on (e.g., the 24 character strengths). The more preparation done in advance, the more time that can be spent on discussing and debating values during the meeting. From the list of five, Hitchcock et al. (2021) suggest further discussion and a second round of voting to pare the list of five to three values, as discussed in the codifying and embedding values section below. Hitchcock et al. (2021) suggest using the 24 character strengths as a primer to start the brainstorming activity (or if the team’s signature strengths are identified in advance, the top strengths common to all team members could be used to shorten the list), but not to limit value creation (e.g., “fun” isn't in these 24, but they've seen it as a value in other organizations). Involving all team members in selecting team values gives them a voice and autonomy, an element of Ryan and Deci's (2000) self-determination theory of well-being, and makes them feel like they matter, which Prilleltensky (2016, 2019) believes is a building block for well-being at work. This exercise can also be conducted in person using sticky notes to place votes on a whiteboard.

**Memorializing and Embedding Values.** After identifying the top five values, the engagement team will discuss the values (e.g., why a value is meaningful to them) and ensure they align with the desired team culture and firmwide values. Hitchcock et al. (2021) suggest discussing how historical behaviors align with the values and/or how the team wants future actions to align with the identified values. The team will then vote a second time to narrow down
the team values to three. Hitchcock et al. (2021) note that embedding three values into team culture will be easier than five as the team does this exercise for the first time. They suggest that the team invest time discussing specific expected behaviors (e.g. having the courage to ask what may feel like a stupid question when task instructions are not clear) for each of the three adopted core values. This aspect of the discussion is critical for aligning typical profession-specific behaviors with identified values.

As the session concludes, the facilitator and/or engagement team leaders will discuss how the team values will be memorialized, communicated, and incorporated into engagement performance reviews. The team should also make a plan to re-visit the values annually to ensure they continue to be relevant and aligned with desired behaviors. The team may update and/or add to their original list over time, but Hitchcock et al. (2021) suggest limiting team values to 5-7 items, as the average person can only hold seven things in mind at a time. This is why phone numbers are seven digits (A. Mackey, personal communication, February 7, 2021).

**Tying Threads Together: Character Strengths and Resilience**

Setting team core values helps everyone stay aligned while working remotely (and especially in a hybrid environment when some team members are remote and others in-person) because they remind team members of expected behaviors and guide actions and decisions in ambiguous or unique situations (Kouzes & Posner, 2002). Ambiguity can lead to thinking traps such as catastrophizing (K. Reivich, personal communication, March 5, 2021). And ambiguity is theorized to be a precursor to burnout (Jones et al., 2010). So, Hitchcock et al. (2021) note that core values built on character strengths may be a protective factor that leads to resilience.
**Positive Intervention #4: Strengths-Spotting Challenge**

*Suggested Format:* One-week challenge

*Suggested Timing:* Annually (e.g. after Positive Intervention #1); or as needed

*Level in organization:* Team

*Destination Postcard:* A team where individuals are recognized and appreciated for using their strengths at work; colleagues are recognized for adding value and feel that they matter; shared joy.

*Instructions:* Regular recognition of team member’s strengths will keep the mojo going from the positive energy created by Positive Interventions #1-3. Once a leader is identified to head up the C.P.A. Plan, they should encourage team members to recognize strength-related behaviors they’ve witnessed that align with team and firm values and celebrate the positive impact those behaviors had on teammates and other stakeholders.

This activity could be gamified by creating a one- or multi-week challenge and leaderboard to see which teammate strength-spots the most. Recognition might take the form of a handwritten note or expressed digitally such as via Microsoft (MS) Teams chat, in an email, or leveraging a firm’s existing recognition software. For example, the author’s firm has an existing platform that allows employees to recognize their colleagues for high performance in line with the firm’s values. The strength-spotting exercise could leverage such an existing system and allow colleagues to recognize and appreciate strengths they observe in team members by calling out the character strength in an eCard that notes how the observed character strength behavior contributes to the firm’s cultural core values.
Teams may even start their own creative way of celebrating strengths in others (e.g., branded strengths-spotting swag). Appreciating team members’ strengths in action cultivates stronger relationships – the “R” in PERMA (Seligman, 2011) – and is a protective factor for resilience (Reivich et al., 2011). It also builds strengths-based literacy in team interactions and models value-based behavior for junior team members.

**Purpose**

*We’re all the same*

*All want the same things*

*It’s how I know hope isn’t missing*

*And since each life must come to an end we’re left with one question*

*Did mine help mankind*

*Did mine help mankind*

—Tricia Fox, *Pass Along*

One of the five pillars of well-being proposed by Seligman (2011) is living a meaningful life (the “M” in PERMA). There are three related concepts in psychology that are important to understand in this genre of well-being: purpose, meaning, and mattering. Damon et al. (2003) theorize a distinction between purpose and meaning. They define purpose as “a stable and generalized intention to accomplish something that is at once meaningful to the self and of consequence to the world beyond [emphasis added] the self” (p. 121). Meaning, they assert, can be understood as a “more inclusive, diffuse, and pluralistic concept” (Damon et al., 2003, p. 121). To Baumeister (1991), there are “four needs of meaning”: purpose, value, efficacy, and
self-worth (p. 32). This section of the paper explores literature analyzing the concepts of purpose, meaning, and how employees can add value and feel valued, a process that Prilleltensky (2019) calls mattering. From that literature, positive interventions are proposed that are aligned with the C.P.A. Plan’s goal to increase protective factors associated with resilience.

**What the Science Says**

**Purpose**

An organization that provides fertile soil for its employees to grow, including helping them understand the purpose and meaning of their work, cultivating positive relationships, and supporting the use of character strengths, can reap the benefits of increased job satisfaction, productivity, and engagement (Cameron & Spreitzer, 2012; Lavy & Littman-Ovadia, 2017). Increasing purpose and meaning at work is a relatively new idea. Indeed, Damon et al. (2003) note that psychologists, both clinical and academic, didn’t start taking the concepts of purpose and meaning seriously until the English version of Victor Frankl’s (1959/2006) *Man’s Search for Meaning* was published in 1959, in which he writes: “Man’s search for meaning is a primary force in his life and not a ‘secondary rationalization’ of instinctual drives” (p. 121).

Frankl (1959/2006) would go on to practice logotherapy (from the Greek word for “meaning”) under the notion that the primary human drive is not pleasure, as Freud contended, but rather the discovery and pursuit of a meaningful life. Whereas Frankl (1959/2006) used purpose and meaning interchangeably, referring to them as an individual’s “inner strength” (p. 76) and reason for living; and Ryff and Singer (1998) referred to having purpose in life as “feeling that there is meaning in one’s present and past life” (p. 707); Damon et al. (2003) distinguish between purpose and meaning. They highlight three defining characteristics of a
purpose: 1) a purpose is goal-like, but long-term in nature; 2) a purpose is not only part of one’s personal search for meaning, but importantly it includes a “desire to make a difference in the world, to contribute to matters larger than the self” (p. 121); and 3) a purpose, while part of one’s own search for meaning, is also meaningful to and contributory towards others. Regarding the first characteristic, one could think of such a lifelong goal as what Duckworth and Gross (2014) call a “superordinate” goal, or a goal that sits atop one’s “goal-hierarchy” of lower-level goals (p. 322), and which provides a defined end towards which one applies their passion and perseverance, or grit (Duckworth et al., 2007).

While such a definition of purpose in life goes beyond just one’s role at work, public accounting firms can provide training and opportunities for employees to develop their purpose as well as create space for their people to live out their purpose at work (and time for non-work-related activities). In this way, they provide their professionals assistance with living out their purpose in life, which provides “strength in the face of work-related stress” and contributes to resilience (Southwick & Charney, 2018). Helping employees cultivate a purpose may also make an impact on the community around the firm, which is aligned with the emerging call for businesses to adopt ESG policies that incorporate social goals within businesses objectives. See Positive Intervention #5 below for a personal purpose statement exercise.

**Meaning**

*Man* can stand the most incredible hardships when he is convinced they make sense.

(Carl Jung, as cited in Southwick & Charney, 2018, p. 251)

Finding meaning in one’s work has been associated with a number of positive outcomes, including engagement (May et al., 2004), job satisfaction (Steger et al., 2012), and career
development (Duffy & Dik, 2013). These positive effects can carry over into professionals’ personal lives with Steger (2019) noting that “when people find work to be meaningful in positive ways, they also find their lives to be meaningful in positive ways” (p. 212). Meaningful work is described as work that is significant and worthwhile (Pratt & Ashforth, 2003). Note that Lysova et al. (2019) highlight a theoretical distinction between “meaning” and “meaningful.”

Meaning is related to meaning-making, a process people undertake to make sense of their experiences (Wrzesniewski et al., 2003), as noted in the Carl Jung quote above. Meaning may be associated with both positive and negative emotions (Lepisto & Pratt, 2017). “Meaningfulness” or “meaningful work”, however, is described as “work experienced as particularly significant and holding more positive meaning” (Rosso et al., 2010, p. 95). This paper focuses on making sense of one’s work, including the positive and negative emotions associated with busy season.

Two avenues to help public accountants find meaning in their work, which is associated with resilience (Southwick & Charney, 2018), are discussed below.

**Meaning-Making: Supervisor Support.** Organizational behavior researchers Cole et al. (2006) found that perceived supervisor support can decrease employee cynicism and buffer them from stress. This is an important finding considering cynicism is associated with burnout (Johnson & O’Leary-Kelly, 2003). Perceived supervisor support is defined as the extent to which employees believe their supervisors (or managers) care about their well-being (Eisenberger et al., 2002). For example, a manager might help their direct report understand the significance of their work (Southwick & Charney, 2018). Following this research, this paper proposes a meaning-making positive intervention to help guide well-being ambassadors and those in a supervisory
role in public accounting firms coach colleagues to find meaning in their tasks. See Positive Intervention #6 below.

**Meaning-Making: Reframing Stress.** Given the role stressors on public accountants identified in the sitrep, one might argue that it is difficult to find meaning during the late nights and weekends of work during busy season, or to view stress as being positive or productive. One strategy for preventing burnout is the “careful management of role stressors to enhance their eustress component, without crossing the barrier to distress” (Jones et al., 2010, p. 35). Two theoretical models that explain the multidimensional nature of work-related stress and the potential for positive outcomes are discussed next.

The first is Cavanaugh et al.’s (2000) challenge-hindrance framework (CHF). Their research found that challenge stressors (e.g. deadlines) were associated with higher job satisfaction and lower turnover intentions. Hindrance stressors (e.g. administrative red tape) had the exact opposite relationship. Subsequent meta-analysis support these findings and suggest that researchers and practitioners should distinguish between challenge and hindrance stressors (LePine et al., 2005; Podsakoff et al., 2007). Although Cavanaugh et al.’s (2000) empirical analysis was not designed for the purpose, they theorized that workers who reported challenge-related stress may have been feeling the positive emotions associated with eustress, and that workers who reported hindrance-related stress may have been feeling the negative emotions associated with distress. Organizational psychologists Hargrove et al. (2013) report that those experiencing eustress describe the experience as “being totally focused in a mindful state of challenge, a healthy state of aroused attention on the task, exhilaration, and being fully present” (p. 61). And if a distinction can be made between stressors that have positive versus negative
outcomes, perhaps there is room for employees to make cognitive reappraisals of work tasks. This is discussed further below.

A second model examining stress at work is Nelson and Simmons’ (2003) Holistic Stress Model (HSM). In their model, stressors are inherently neutral and it is an individual’s appraisal of the stressor that results in a positive or negative response (i.e. emotions, attitudes, behaviors). Simmons and Nelson (2007) note that “eustress reflects the extent to which cognitive appraisal of a situation or event is seen to either benefit an individual or enhance his/her well-being” (p. 45). They have found the ability for cognitive reappraisal of stressors exists even with stressors such as role ambiguity, work-family conflict, and workload (which the sitrep identified are antecedents to burnout in accountants). They found that the following psychological states (i.e. more temporary dispositions versus traits which are more stable) are associated with eustress: hope, positive emotion, meaningfulness, and manageability. Hope, defined as the belief that one has the determination (i.e. a will) and a pathway (i.e. a way) to accomplish work goals (Snyder et al., 1996), was the strongest indicator of eustress, so well-being ambassadors might consider ways to increase their colleagues’ hope. They found that the following psychological states are associated with distress: job alienation, negative emotion, anxiety, and anger. Unique to the HSM model, they propose that employees can savor eustress by anticipating it or dwelling on it with satisfaction after the stressful event.

One might ask, “How does reappraisal work in the face of persistent systemic stressors that an individual doesn’t have much control over?” The author was recently coaching an associate at his firm and she asked, in effect, “At what point is reappraising one’s job unhealthy, and at what point should one search for a job where the core activities are better aligned with
one’s strengths and purpose.” In the author’s opinion, every job has elements that are out of an individual’s control and not aligned with their strengths. As stated previously, a limitation of this paper is that it does not propose firmwide interventions to address systemic stressors. However, the author believes that if an organization supports its employees’ use of character strengths at work and helps them connect to the purpose and meaning of their work, individuals will have more motivation and perseverance to continue reappraising the stressors of their role. To analogize, in the author’s experience, parenting can sometimes feel like a persistent stressor that one does not have much control over. But bringing character strengths to bear and remembering the beautiful purpose and meaning of being a parent provides motivation and perseverance to reappraise some of the otherwise distressing parenting situations. It also might not hurt for the organization to acknowledge (and evidence via action) their role in changing the systemic stressors of the career (i.e., provide perceived organization support). A couple other psychologists have had some unique thoughts about stress reappraisal.

McGonigal (2016), a health psychologist and lecturer at Stanford, theorizes in *The Upside of Stress* that stress is more harmful when one believes it to be. For example, Keller et al. (2012) found that those who reported high levels of stress *and* believed that stress impacts their health had a 43 percent increased risk of premature death. Perhaps even more surprising, their data showed that the group with the lowest risk of premature death were those who had reported high levels of stress but didn’t think the stress would negatively affect their health. They highlight that their findings support the theory that stress appraisal is an important determinant of outcomes (Lazarus & Folkman, 1984). McGonigal (2016) notes that one tool for re-appraising stress is to normalize it. Whereas distress that has led to burnout has negative consequences
(Jones et al., 2010), there is at least one research paper specific to auditors that shows stress can enhance performance (e.g. Choo, 1986). In addition, it might help for public accountants to know that Baumeister et al. (2013) found a correlation between a stressful life and a meaningful life. They posit this is because “meaningfulness involves integration past, present, and future” (p. 505) and “much stress is future oriented…[as it] has more to do with the anticipation of possible bad events (i.e. threats)” (p. 512).

Crum et al. (2013) performed empirical analysis to determine the impact that one’s stress mindset has on various outcomes such as productivity, health and wellbeing, and learning and growth. They tested the outcome of taking a “stress-is-enhancing mindset” versus a “stress-is-debilitating mindset” and found that “stress mindset is a distinct and meaningful variable in determining stress response” (p. 716). In other words, how one chooses to interpret stress matters.

Employees need not make these positive reappraisals on their own. Rather, Hargrove et al. (2013) highlight that:

Good managers demonstrate the meaningfulness of the demands they place upon their workers…take the time to explain how these demands are connected and related to significant outcomes…[and] invest the resources and effort necessary to demonstrate that work demands have a broader purpose of value to both the organization and the individual. (p. 65)

There are two positive interventions proposed herein that draw upon the discussions above: meaning-making (Positive Intervention #6) and positive reappraisals (Positive Intervention #12).
Mattering

Never have we expected so much from work. We want from work today what we used to get from religion and community - belonging, purpose, meaning, community.

— Esther Perel (Grant, 2020)

In addition to instilling purpose and meaning in colleagues’ work, well-being ambassadors have the opportunity to help colleagues feel like they matter. According to Prilleltensky (2019), mattering is a combination of feeling valued (i.e. recognition) and adding value (i.e. impact, or making a contribution to others). He believes mattering is a “fundamental psychological need” (p. 2). The author feels valued at work when his ideas are considered and his effort is recognized. For example, he has received “encore” awards, which consist of a monetary award and written words of appreciation, to recognize performance. Feeling recognized is congruent with Rosenberg’s (1985) view on mattering, which is an “individual’s feeling that he or she counts” (p. 215), and supports occupational well-being, the O in Prilleltensky’s (2019) I COPPE, model of well-being. To increase opportunities for recognition and help professionals understand how they’re adding value, this paper proposes accounting firms leverage the strength-spotting Positive Intervention #4 in the previous section.

There are no shortage of threats to mattering at work. Public accounting firms have many financial performance metrics, but Prilleltensky (2016) points out that “metrics should follow meaning, and not the other way around” (p. 74). This is why deciding what the individual, team, and firm values is important, which is a link back to the section on character strengths and Positive Intervention #3, team core values. If, for example, professionals are primarily measured by profitability, then those who strive for excellence – one of KPMG’s (n.d.) values – in their
work product may become cynical if they’re admonished for going over budget. In addition to measuring accounting competencies in performance reviews, accounting firms could consider including competencies around well-being in performance reviews to drive behaviors that lead to employees feeling like they matter.

On a larger scale, the audit profession has a unique threat to mattering that was highlighted in the Introduction: auditors are engaged and paid by companies that they audit, but the audits serve a bigger purpose of protecting the capital markets. While the larger purpose is valuable and impacts several beneficiaries, from the author’s experience clients often view audits (and auditors by extension) as a compliance exercise, or a necessary evil. It can be a “thankless job.” With regards to the larger purpose, auditors rarely interact directly with the capital markets stakeholders (i.e., the beneficiary of their service). For example, the author has never heard of an investor stopping an auditor on the street to say, “Hey thanks for checking the financial statements of XYZ company, I really felt more comfortable investing in them knowing that you performed your audit.” This paper proposes such an intervention below. Leadership at public accounting firms can engage with capital market stakeholders and collect short, informal, and authentic thank-you videos to share with new-hires and teams. The exciting thing about this positive intervention is that it has an opportunity to be bi-directional. Seligman et al. (2005) found that writing a gratitude letter for someone you hadn’t properly thanked, and then delivering it and reading it to them, had large positive impacts on well-being for a month after the visit. In this case, the exercise would be done virtually. The outcome is that the investor gets the opportunity to perform the gratitude letter positive intervention, and the auditor receives appreciation to increase feelings of mattering.
Another threat to mattering is feeling ignored or invisible. Whereas feeling that one matters is beneficial for their health via positive emotions, it follows that when people don’t feel like they matter, negative emotions can occur that are detrimental to their health (Baumeister & Leary, 1995). There are various ways public accounting firms can make their employees feel seen, including the strengths-spotting intervention previously proposed.

The other side of the mattering coin is adding value. By adding value, professionals are often fulfilling their need for purpose and meaning. Meaning, as well as self-efficacy, and self-determination are the three psychological theories that Prilleltensky (2019) says evidence the inherent need to add value. It follows that public accounting firms and managers need to periodically check in with their people to see if they have adequate resources (especially time) to accomplish their tasks and feel they are adding value to the audit engagement. If one’s ability to add value and fulfill their purpose is frustrated, there are negative consequences. As noted in the sitrep, role overload can lead to stress that can lead to short-cuts and mistakes (i.e. RAQP), which is the opposite of adding value. Rather, as Persellin et al. (2019) found, it makes accountants view their careers less favorably. Public accounting firms can combat this overload by giving employees periodic recovery time. Keep reading for a discussion on recovery and proposed interventions in the Adapting to Stress section of the C.P.A. Plan.

**Applying the Science**

As summarized in Table 2 below, the following are three positive interventions well-being ambassadors could implement at their firm for impact at the individual, team and firmwide levels.
Table 2

**Summary of Purpose, Meaning, and Mattering Interventions**

<table>
<thead>
<tr>
<th>Item</th>
<th>Name</th>
<th>Destination Postcard</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI#5</td>
<td>What’s Your Purpose? A 10-Word Purpose Statement</td>
<td>Auditors feel like they have a compass during the storms of busy season.</td>
<td>71</td>
</tr>
<tr>
<td>PI#6</td>
<td>Meaning-Making Activity: Keep Asking Why</td>
<td>Uncovering a golden nugget of meaning in mundane daily tasks</td>
<td>73</td>
</tr>
<tr>
<td>PI#7</td>
<td>Investor Thank-You Videos</td>
<td>Auditors can see and feel the difference they’re making (i.e. their work matters); they finally “meet” the beneficiary of their service; a sense of togetherness and belonging grows</td>
<td>74</td>
</tr>
</tbody>
</table>

**Positive Intervention #5: What’s Your Purpose? A 10-Word Purpose Statement**

*Suggested Format:* Self-reflection prompt

*Suggested Timing:* Annual

*Level in organization:* Operates at both the individual level and team level (if option to share purposes statements is elected)

*Destination Postcard:* Auditors feel like they have a compass during the storms of busy season.

*Background:* Auditors are accustomed to writing a purpose at the top of their work product that explains why they performed a procedure. This statement provides them and the reviewer a clear indication of why the procedure was performed. Similarly, auditors could be encouraged to write down a personal purpose statement for their life.

With incidents of physician burnout increasing due to the COVID pandemic, Southwick et al. (2021) call for physicians to rediscover their purpose and meaning in medicine in order to
improve morale and motivation and reduce burnout and turnover. This is in part based on research that shows academic physicians who spend greater than 20% of their time at work on tasks they find meaningful have almost half the rate of burnout of those who spend less than 20% (Shanafelt et al., 2009). While accountants don’t face the unique stressor of having to risk their life (i.e. COVID) when they go to work, accountants do experience burnout at higher rates than other fields. This positive intervention might have similar protective factors against burnout for public accountants as it did for physicians. This paper notes that one reason accountants may be drawn to the career is that the profession’s values align with their personal values. For example, Ariail et al. (2020) found that accountants’ personal values correspond well with the values of the profession, which results in good person-organization fit. They identified the following as the top personal values: honest, responsible, capable, courageous, loving and independent. Note that honesty, courage, and love are three of the 24 character strengths discussed previously and that capable and independent are similar to the competence and autonomy elements of the self-determination model of well-being discussed previously.

Instructions: This activity is adapted from an assignment in Penn’s master of applied positive psychology program. It has multiple points of entry, including when onboarding new hires, when welcoming a new team member, or as part of a team’s annual values and goal setting meeting. Colleagues are prompted to reflect on their personal purpose statement. See Appendix D for a sample email that can be provided participants to prompt and provide instructions for the activity.
Positive Intervention #6: Meaning-Making Activity: Keep Asking Why

Suggested Format: Self-reflection

Suggested Timing: Ad hoc

Level in organization: Individual

Destination Postcard: Uncovering a golden nugget of meaning in mundane daily tasks

Instructions: Drawing on the research described above that shows finding meaning in one’s work leads to positive outcomes (e.g. May et al., 2004; Steger et al., 2012; Duffy & Dik, 2013), and an intervention adapted by Michelle McQuaid (n.d.) from Ben-Shahar’s (2007) Happier: Learn the secrets to daily joy and lasting fulfillment, this intervention proposes that a public accountant take the following steps to identify meaning in their work:

- Identify a task that feels mundane, and write it down (or type it) on the left side of a landscape-oriented paper
- Then draw an arrow to the right of the task and ask: Why am I doing this? What will I achieve? What impact will it have on the client engagement?
- If the first response still lacks significance, draw another arrow and ask the questions again.
- Keep asking why until you get to an answer that you find meaningful.

To the extent, as suggested by Hargrove et al. (2013), that managers can support this exercise by helping their direct reports finding meaning in their daily tasks, the efficacy of this exercise, which has been associated with a decrease in cynicism and an increase in resilience (Cole et al., 2006), might be enhanced.
**Positive Intervention #7: Investor Thank-You Videos**

**Suggested Format:** Recorded video

**Suggested Timing:** Annually; during onboarding

**Level in Organization:** Individual; Team; Firmwide

**Destination Postcard:** Auditors can see and feel the difference they’re making (i.e., their work matters); they finally “meet” the beneficiary of their service; a sense of togetherness and belonging grows.

**Background:** Grant et al. (2007) found that when people are given the opportunity to have positive, respectful contact with the beneficiaries of their work, they show increased persistence and job performance. Respectful contact is communication that is characterized by courtesy and appreciation (Weick, 1993; Barry & Crant, 2000). Investor thank-you videos could serve as a type of respectful contact between auditor and the beneficiary of their service. They could also reinforce a feeling of mattering developed in the previous interventions in this section, and give investors an opportunity to practice gratitude that can increase their own well-being.

**Instructions:** Note that investors could be individual investors (e.g., family and friends of auditors) or large institutional investors. To increase the impact, firm leadership could leverage its relationships with investors in the capital markets community and solicit them to record thank-you videos. Investors would be prompted in the recorded videos to describe the impact that the firm’s audit had on their decision to invest in an entity.

The videos could then be disseminated in various fashions, including when onboarding new hires, during the team core values intervention, or as a reminder during busy season that accountants matter.
Adapting to Stress: Resilience Skills

_The greatest glory in living lies not in never falling, but in rising every time we fall._

—Nelson Mandela

The American Psychological Association (2012) defines resilience as "the process of _adapting well_ [emphasis added] in the face of adversity, trauma, tragedy, threats or even significant sources of threat." Consider the following psychological threat from public accounting. It’s the Thursday before a holiday weekend, and a client emails with an urgent request. They’re refinancing some debt and need the interim financial information reviewed before providing it to the investment banks on Monday. What are the very first thoughts that come to mind? The author might think, “Great, this is going to ruin my time off.” And at first, what feelings arise? The author might start to feel angry or tense. Many professionals have learned to adapt to such a scenario, and after some self-talk, start thinking some productive thoughts like, “how can we make this work.” Cognitive psychologists have a model to explain how thoughts and interpretations (either productive or unproductive) about events such as the stressors of public accounting lead to emotions and other changes in the body. It’s called the A-T-C model: _activating event_ (a triggering event such as a challenge or adversity); _thoughts_ about the event; and _consequences_ (e.g. physiological stress), which is based off pioneering cognitive behavioral therapist Aaron Beck’s A-B-C model of activating event, belief, and consequence (Reivich & Shatte, 2003; K. Reivich & J. Saltzberg, personal communication, January 9, 2021). The key takeaway from the model is that it’s often not the event itself that causes stress, but thoughts about the event (or a future event). This paper revisits the ATC model in the thinking traps subsection of the optimism section below.
Zooming in on auditors, a recent study by Smith et al. (2020) of auditors across nine public accounting firms (including two of the Big-4) found that resilience, or the ability to adapt to adversity (such as the scenario described above) is associated with lower stress arousal, burnout, and turnover intentions, as well as being associated with increased job satisfaction. They conclude such evidence supports the value of resilience training programs. This is consistent with Robertson et al.’s (2015) meta-analytic study that found increases in resilience could lead to improved mental health and subjective well-being of employees. That is to say that resilience has a lot of potential for helping auditors survive and thrive and thus is the anchor of the C.P.A. Plan proposed herein. But what is resilience? Can it be increased? And if so, how could well-being ambassadors go about increasing the resilience of their colleagues? This paper explores the answers to these questions next.

What the Science Says

Connor and Davidson (2003) view resilience as a measure of one’s ability to cope with stress and represents “the personal qualities that enables one to thrive in the face of adversity” (p. 76). They note that people’s resilience has multiple dimensions and that the capacity to be resilient varies depending on domain, age, gender, culture, and life experiences. They developed a questionnaire to measure resilience called the Connor-Davidson Resilience Scale (CD-RISC), which includes questions such as “I like challenges” and “When things look hopeless, I don’t give up” (p. 78). Smith et al. (2018) propose that public accounting firms use the CD-RISC 10 two-factor questionnaire (6 questions that measure toughness and 4 that measure motivation) to measure resilience initiatives because their empirical analysis noted doing so provided a better explanation of public accounting data.
Ann Masten was another researcher who made significant contributions to the research on resilience. Her target population was primarily children. Masten et al. (2009) define resilience as “patterns of positive adaptation during or following significant adversity or risk” (p. 119). Masten (2001) found that resilience was much more ordinary than previously known and naturally arises from adaptation systems common to all humans. In her words,

Resilience does not come from rare and special qualities, but from the everyday magic of ordinary, normative human resources in the minds, brains, and bodies of children, in their families and relationships, and in their communities. (p. 235)

She highlights the importance of the social support system around the person experiencing adversity. These are the positive relationships – the R in PERMA (Seligman, 2011) – that not only lead to well-being but enhance resilience. Refer back to Positive Interventions #2, #3, and #4 for activities that can enhance relationships between colleagues and increase protective factors that lead to resilience.

Reivich and Saltzberg (personal communication, January 9, 2021) of the Penn Resiliency Program define resilience as “the ability to navigate adversity and grow and thrive in the face of challenges.” While sometimes it might be said that resilience is the ability to “bounce back,” they note that bouncing back underestimates the importance of self-efficacy – or the belief that one can accomplish what they set out to do (Maddux, 2009). It also neglects leveraging one’s resources to deal with adverse events. Self-awareness of resources, like the strengths of character discussed previously, is one of eight protective factors that in their experience contributes to resilience, including: biology (e.g. heredity), self-awareness, self-regulation, mental agility, optimism, self-efficacy, connection, and positive institutions. Interventions targeting these
protection factors will be proposed herein. In addition, note that one pathway to self-awareness of one’s resources is mindfulness, which is discussed further in a section below.

Southwick and Charney (2018) have spent their careers interviewing first responders, military service men and women (including POWs), firefighters and police officers to understand how people are able to recover from and even experience growth after traumatic events. They describe resilience as the ability to “weather adversity”, or to “carry on with the important facets of one’s life in spite of painful and distressing symptoms” (p. 8). They note that it can be domain specific – one can be resilient at work, but not it parenting. They theorize ten protective factors, which include: facing fear, optimism, moral compass and ethics, religion and spirituality, social support, role models, physical fitness, mental fitness, cognitive and emotional flexibility, and purpose, meaning, and growth. This paper explores how purpose, meaning, and optimism (factors common to both discussions of protective factors above) lead to resilience, and it provides positive interventions for each.

**Applying the Science**

A number of researchers have studied the efficacy of resilience training programs (e.g. Robertson et al., 2015; Forbes and Fikretoglu, 2018; Leppin et al., 2014; Joyce et al., 2018; Vanhove et al., 2016). These studies found mixed results. Robertson et al. (2015) note that the variation in effectiveness is likely due to the fact that training programs use such a variety of procedures, definitions of resilience, and outcome measures, that it’s hard to compare and conclude across the board.

With that said, Smith et al. (2020) highlight two approaches that can “generate immediate and lasting results”: training mindfulness and cognitive behavior skills (p. 493). Programs
targeting these two skills have been found to increase resilience, reduce stress and anxiety, and have positive impacts on self-efficacy, quality of life, social skills, job satisfaction, and productivity (Sood et al., 2011; Pipe et al., 2012; Millear et al., 2008; McCraty & Atkinson, 2012; Waite & Richardson, 2003). It is based on this evidence that the C.P.A. Plan proposes positive interventions to train mindfulness (PI #15, 16) and cognitive behavior skills (PI #11).

In addition to mindfulness and cognitive behavior skills, research has shown that recovery is important for engagement at work and resilience (e.g. Sonnentag, 2003; Fritz & Sonnentag, 2006), and that movement is also important for physical and mental health and increasing resilience (e.g. Fleshner et al., 2011; Ratey & Manning, 2014). This paper thus proposes four ways to increase public accountants’ ability to adapt to stressors and enhance resilience: recovery, optimism, mindfulness, and movement, or ROMM. Note that a common concept learned by all auditors is “risk of material misstatement”, or RoMM. It is a key factor in performing a risk assessment and how auditors go about designing the audit of a company’s financial statements. Therefore, this paper uses the acronym ROMM to be a helpful pneumonic for auditors and well-being ambassadors to recall the four skills proposed to adapt to stress.

The following four sections share the science supporting them, along with ideas for applying the science in a public accounting firm via positive interventions. See Table 3 below for a summary of positive interventions proposed.
### Table 3

**Summary of Recovery, Optimism, Mindfulness and Movement Interventions**

<table>
<thead>
<tr>
<th>Item</th>
<th>Name</th>
<th>Destination Postcard</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI#8</td>
<td>Breaks: Rest for Zest</td>
<td>Public accountants feel re-energized to resume work post-break; colleagues feel it is acceptable to take breaks</td>
<td>88</td>
</tr>
<tr>
<td>PI#9</td>
<td>Breaks: Get to the Gallery to Regulate Stress</td>
<td>Public accountants feel like they’ve had a massage; reduced stress and peace of mind as they return to work after their break</td>
<td>89</td>
</tr>
<tr>
<td>PI#10</td>
<td>Making the Most of Time-Off: Novel Signature Strength Use a Day Keeps the Doctor Away</td>
<td>Public accountants feel re-energized to return to work after their time off and can envision themselves using strengths to overcome upcoming challenges at work</td>
<td>91</td>
</tr>
<tr>
<td>PI#11</td>
<td>Thwarting Thinking Traps Micro-Lesson</td>
<td>Colleagues become ninjas at identifying unproductive thoughts and disputing them before they take hold and lead to negative emotions.</td>
<td>98</td>
</tr>
<tr>
<td>PI#12</td>
<td>Positive Reappraisal of Events Micro-lesson</td>
<td>Positive reappraisals enable auditors to assess certain stressors as challenges that lead to eustress versus generating distress.</td>
<td>100</td>
</tr>
<tr>
<td>PI#13</td>
<td>What Went Well</td>
<td>The negative veil of one’s life is pulled back to open them up to a world of positive events that they’ve been overlooking.</td>
<td>102</td>
</tr>
<tr>
<td>PI#14</td>
<td>Redemptive Vignette: Writing a Character Strength Story</td>
<td>The accountant has a mountaintop experience of self-discovery or re-discovery of character strengths that they can use to overcome adversity; accountant has a greater appreciation of their strengths.</td>
<td>104</td>
</tr>
<tr>
<td>PI#15</td>
<td>10 Breaths Before Meetings</td>
<td>Professionals are more mindful, intentional, and present for meetings. They are active listeners in the meeting, taking time to properly listen to others.</td>
<td>108</td>
</tr>
<tr>
<td>PI#16</td>
<td>Mindfulness and Movement Seminar</td>
<td>Professionals are excited to try mindfulness and movement practices at work and use them in their day to manage stress.</td>
<td>110; 115</td>
</tr>
</tbody>
</table>
Potential Challenges to Resilience Training Programs

Smith et al. (2020) note that resilience training “represents a potentially cost-beneficial intervention for firms to address the high cost of staff turnover” and direct human resource or related personnel to provide such training to “at risk staff” (p. 493). The ability for at risk staff to raise their hand, or report in a survey, that they are overworked (i.e. role overload) assumes that the organization has created a psychologically safe environment. Edmondson (1999) describes psychological safety as an employee’s comfort level with the consequences of taking interpersonal risks, such as asking for help, admitting to mistakes, and discussing problems. Such an atmosphere of open communication requires deliberate effort and cannot be assumed to exist in a public accounting firm. Because developing psychological safety was beyond the scope of this paper, well-being ambassadors should proceed with caution before implementing the C.P.A. Plan and positive interventions herein until they can conclude with some confidence that there is sufficient psychological safety. Otherwise, investment in training programs might be in vain.

Another potential challenge may be that in implementing the resilience initiatives proposed herein, firms may inadvertently send the message that it is the responsibility of teams and individuals alone to overcome challenges and failure. That can further stigmatize help seeking in certain settings. Instead, firms should also acknowledge the systemic factors noted previously and consider what firmwide initiatives are required. Indeed, resilience coach Paula Davis (2021) notes that “preventing burnout requires a shift from individual-only strategies and programs to system-based, holistic tools and frameworks focused on every level of an organization” (p. xiv).
Rest and Recovery

There is virtue in work and there is virtue in rest. Use both and overlook neither.

—Alan Cohen

At the end of our first semester together in Penn’s MAPP program, the author and his classmates took some time to reflect. The journey to the top of the “mountain” was mentally arduous – late nights reading scientific research and writing papers on top of full-time day jobs and personal responsibilities. A fellow classmate, the first in the world to both sail the seven seas and climb the seven peaks, shared this insight about the need for periodic recovery:

Perhaps this may help someone: On my 51 day Everest expedition, it wasn’t the strong climbers who made it to the summit. It was the climbers who had a daily process of recovery and renewal to rebuild their inner strength and energy all along the way. (M. Frey, personal communication, December 11, 2020)

This is an example of what this paper calls “micro” rest, or daily recovery. For those in the audit profession who audit the largest public companies (e.g. Fortune 500), client financials are due 60 days after year-end. So, one way to remember the virtue of periodic rest is thinking of that stressful period during busy season as climbing one’s own “Mt. Everest.” Similarly, in an interview with Josh Boyd, Assistant General Manager to the Texas Rangers, he noted that recovery is as important a part of their player conditioning program as hitting and pitching, saying: “It’s not about having those things [like recovery] on the fringe, they need to be just as important a part of the player plan” (personal communication, March 26, 2021).

Another example of rest is what this paper calls “meso” rest, or weekly recovery. The idea of ritualistic recovery is not new. The Bible tells the story that God made the earth in six
days, and rested on the seventh day (NRSV, 1990, Genesis 2:2). Subsequently, Judeo-Christian cultures traditionally observed a Sabbath day on the weekend when work was not performed in order to rest. Physicians, for example, continue to struggle with the long and sometimes unpredictable hours of being on call, with some calling for a predictable day off (Bernstein, 2020).

The last category of recovery is what this paper calls “macro” rest, which might take the form of several days of personal time off (PTO), or a sabbatical, which can reduce stress and burnout, especially when professionals are able to completely unplug from work (Davidson et al., 2010). Buchheit et al. (2016) note that Big-4 firms now offer mini-sabbaticals (e.g. one to six months paid or reduced-paid leave) to reduce burnout and improve work-life balance. Respondents in their qualitative study noted that mini-sabbaticals are preferred to AWAs (e.g. reduced hours) to recover from busy season. For example, firms might consider as a positive intervention a proactive policy of providing mini-sabbaticals for professionals that have a particularly tough busy season, tough consecutive busy seasons, or who recently persevered to reach an important career milestone such as being promoted to senior associate, manager, or director.

Regarding daily habits, the research on sleep is fairly consistent. Accountants should target getting about eight hours of sleep for each 24-hour period (Banks & Dinges, 2007; Cappuccio et al., 2010). In addition to impacting one’s performance, inadequate recovery can have detrimental health impacts. Robert Stickgold, a leading researcher on sleep, puts it bluntly: “If you don’t get enough sleep, you are going to end up fat, sick, and stupid” (as cited in Ratey & Manning, 2014, p. 127). Southwick and Charney (2018), resilience researchers, share a similar
message: getting enough sleep improves recovery from stress, one’s physical and emotional health, and one’s resilience. What’s not as clear is what amount of rest one should target during the day to re-energize and maintain their resilience, and what types of interventions for micro, meso, and macro recovery are most effective. This paper explores some scientific evidence on recovery next.

What the Science Says

Southwick and Charney (2018) note that “resilience and recovery go hand in hand” (p. 192). They share that repeated failure to shut off the stress response, such as from recurring tight deadlines during busy season, can damage both the body and the brain. For example, they note that chronic stress impacts neurons and connections between the fear center, memory center, and intellectual centers of the brain. Symptoms of these brain changes can include anxiety, memory loss, less mental agility, and depressed mood (Rodrigues et al., 2009; McEwen, 2006, 2012, 2017).

More specific to the work environment, Hunter and Wu (2016) posit that “most employees would agree that they need breaks to ‘make it through the day’” (p. 302). They point to several pieces of literature that extol the benefits of rest during evenings, weekends, and vacations, including decreased burnout (Fritz & Sonnentag, 2006); improved performance (Fritz & Sonnentag, 2006); and lower blood pressure, heart rate, and adrenaline (the hormone that regulates the fight or flight response) excretion levels (Frankenhaeuser et al., 1989). Given the stressors of public accounting, it would seem wise to tap into the benefits that periods of rest offer to better regulate the body’s stress response.
One theoretical model that explicates the dynamics of rest and work is the effort-recovery model (Meijman & Mulder, 1998). Hunter and Wu (2016) discuss that the model can explain the importance of workday breaks, for example, because it illustrates the process by which workers use up personal resources to respond to demands at work, including how negative effects accumulate over periods of prolonged work without rest. There are a number of personal resources employed at work, with energy being the key resource (Quinn et al., 2012). As many in public accounting have found out first-hand, people don’t have an endless supply of energy. It is recovery that allows the body and mind to recharge (Meijman & Mulder, 1998).

Answering the call from previous studies to provide evidence for a coping mechanism that can mitigate the distress of public accounting (e.g. Fogarty et al., 2000), Jones et al. (2010) found evidence to support their hypothesis that role stress and job burnout can be lessened by a healthy lifestyle (defined previously as regular exercise, a balanced diet, adequate sleep, and limiting alcohol and tobacco consumption), by way of its effect on vitality and psychological well-being. They note that while increasing workloads brought on by continuing regulations might be out of a public accountant’s control, a positive intervention to engage in a healthy lifestyle is largely within an individual’s locus of control. Acknowledging the difficulty in finding time for such habits during busy season, they note that “even a scaled-back program, especially in those times when role stressors increase, can have significant positive effects” on a public accountant’s ability to cope (p. 35). This paper next explores several ways to rest and recover, focusing on micro moments of rest. Later sections explore incorporating movement into a public accountant’s daily routine.
**Micro-Rest: Daily Habits.** This paper examines two potential daily habits to promote recovery: breaks and naps.

**Breaks.** Hunter and Wu (2016) define breaks as “a period of the workday when work-related tasks are not required or expected or when employees proactively shift their attention away from work tasks” (p. 302). They investigated whether six qualities of breaks might lead to the desired work outcomes of decreased emotional exhaustion (a risk factor for burnout discussed in the sitrep), increased job satisfaction, and increased organizational citizenship behavior (i.e. altruistic acts that benefit the organization to reciprocate for the break). The six characteristics of breaks hypothesized to enhance recovery are: less effortful activities (i.e. not exercise or errands); preferred by the individual (i.e. not mandated by a supervisor); non-work-related activities (e.g. socializing about non-work topics); activities outside the office; sufficient break length; and timing of the break in the workday.

What they found was that two of the break characteristics led to the most recovery of resources post-break. These are breaks that are: a) preferred, or chosen by the individual; and b) taken earlier in the day. Regarding preference, these findings are consistent with evidence from Trougakos et al.’s (2014) empirical study that found autonomy of a lunch break (i.e. getting to decide what to do) led to decreases in end-of-workday fatigue. Hunter and Wu (2016) found that the recovery of resources led to improved somatic, or physical health (e.g. less headaches, eyestrain, lower back pain) post-break. In addition, for the week of the experiment, recovery of resources led to increased job satisfaction, and decreased emotional exhaustion, a risk factor for burnout. In post hoc analysis, they also found that taking more short breaks was correlated with
resource recovery than few short breaks. Therefore, they suggest encouraging employees to take several short breaks to enable recovery.

From this research, this paper proposes that public accountants take periodic breaks. To facilitate this, it will be important for teams to get together to set policies that support the ability for team members to take multiple breaks of their choice and early enough in the day to recover energy for the remainder of the day. See Positive Intervention #8 proposed below.

**Naps.** Given the busy season workload (e.g. some teams work upwards of 100 hours per week), sleep deprivation and its impact on performance and audit quality is a real risk. Ficca et al. (2010) note however that a “daytime nap as short as 10-min can improve alertness and performance for about 2.5 h in the face of prior sleep loss, and for almost 4 h if preceded by normal sleep” (p. 255). For example, Takahashi et al. (1998) found that even those who had slept seven hours the night before benefited from a 15-45 minute midday nap, which improved alertness for the following three hours. In addition, naps have a positive effect on memory recall post-nap, as the mind is able to consolidate memory and learning pre-nap during the rest period (Ficca et al., 2010; Stickgold, 2005). And while Ficca et al. (2010) acknowledge that not all professions and work environments are conducive to taking naps, Ratey and Manning (2014) observe that companies like Google, Nike, Procter & Gamble, and Cisco Systems are heeding the research and allowing employees to take naps at work in order to enhance both productivity and creativity. Well-being ambassadors should explore the opportunity to promote naps at their firm, especially while accountants are still working from home and are not required to be present at client sites.
**Applying the Science**

Energy management, including meditation, progressive muscle relaxation, and sleep, was a key skill taught in the mental toughness module of the U.S. Army’s Master Resilience Trainer course (Reivich et al., 2011). The following positive interventions are proposed to promote rest and recovery in public accountants to increase resilience.

**Positive Intervention #8: Breaks: Rest for Zest**

*Format:* Team policy meeting; self-guided

*Timing:* Daily

*Level:* Individual

*Destination Postcard:* Public accountants feel re-energized to resume work post-break; colleagues feel it is acceptable to take breaks

*Background:* Following the research of Hunter and Wu (2016) on the efficacy of breaks, this paper suggests that teams meet to discuss the critical role of breaks in the workday and that well-being ambassadors disseminate the research that two key maxims should be followed in team policy.

*Instructions:* Team members should be given the flexibility to:

a) choose the break modality of their choice; and

b) take breaks early in the day.

Teams can implement policies such as blocking calendars during certain periods of the day. And engagement team leaders can role model the policy, including setting a good example by not setting internal meetings or sending emails during these times. Additionally, team leadership can
support individuals by encouraging them to block their calendar and not accept client meetings during their preferred break times, so that team members feel supported to implement the policy.

**Positive Intervention #9: Breaks: Get to the Gallery to Regulate Stress**

*Format:* Teams visit an art gallery on their lunch break

*Timing:* Ad hoc

*Level:* Individual, team

*Destination Postcard:* Public accountants feel like they’ve had a massage; reduced stress and peace of mind as they return to work after their break

*Background:* Research has found that a brief visit to an art gallery during one’s lunch break can have the equivalent reduction on subjective self-reported stress and objective measures of cortisol (the stress hormone) as five hours of relaxation (Clow & Fredhoi, 2006). As art galleries begin opening their doors after the COVID pandemic, teams have an opportunity to take advantage of this research by visiting an art gallery together to reap the benefits of this stress-regulating activity.

*Instructions:* A suggested itinerary is to visit an art gallery and walk around for 15 minutes, taking in a few exhibits to see what’s there and what’s interesting. The participants should then spend the last 15 minutes fully engaging their attention on one particular piece of art. There are several ways that engaging with art can impact one’s well-being, in addition to decreasing stress, that well-being ambassadors can share with their teams. One such ability is to aid in self-discovery of one’s purpose and the meaning of their work, which was discussed previously. Here’s how.
De Botton and Armstrong (2013) theorize that art is a tool for managing *psychological frailties*, or mental weaknesses, including: remembering, hope, sorrow, rebalancing, self-understanding, growth, and appreciation. Regarding self-understanding, Stuti et al. (under review) propose a conceptual model that explains the mechanisms by which well-being is impacted when interacting with the arts: reflection, acquisition, immersion, socialization, and expression (RAISE). By immersion, they mean becoming absorbed in and devoting one’s full attention to creating or viewing art. For example, Rosenbloom (2014) shares the story of a pediatric intensive-care specialist who immersed herself for 20 minutes in Toulouse-Lautrec’s painting of a prostitute in front of a window. Upon reflection, she noted she was looking for a change in her career and saw the window in the painting as a metaphorical way out (for both her and the prostitute). The painting was a tool for self-discovery, as de Botton and Armstrong (2013) had suggested, prompting her to think about a new avenue for her career – teaching positive psychology to nursing students – which led to greater well-being through increased job satisfaction.

Note that as a result of the pandemic, museums and art galleries have invested time and resources to put their artwork online so they can meet people where they are (Farago, 2020). While the well-being effects of visiting a virtual art gallery are not as well studied, teams pressed for time or unable to visit a gallery in person can alter the modality of this intervention by visiting a gallery’s website or Google’s Arts and Culture homepage here:

https://artsandculture.google.com/.
Positive Intervention #10: Making the Most of Time-Off: Novel Signature Strength Use a Day

Keeps the Doctor Away

*Format:* Well-being ambassadors to provide a reminder before time-off; self-guided

*Timing:* Annual

*Level:* Individual

*Destination Postcard:* Public accountants feel re-energized to return to work after their time off and can envision themselves using strengths to overcome upcoming challenges at work

*Background:* Using one’s signature strengths in a new way each day for a week was found to meaningfully increase happiness and protect against depression for weeks after the intervention (Seligman et al., 2005). What better time to try this experiment than on time-off?

*Instructions:* Well-being ambassadors can leverage the character strengths interventions previous performed and provide the following simple instructions for colleagues to following during their time-off:

- Step 1: Pick a top character strength
- Step 2: Develop a plan to use it in a new way each day (e.g. those with a love of learning might attempt to learn something new each day, such as from different books or articles)
Optimism

*Optimism does not mean being blind to the actual reality of a situation. It means maintaining a positive spirit to continue to seek a solution to any given problem. And it means recognizing that any given situation has many different aspects - positive as well as problematic.*

—Dalai Lama

Given its link with resilience (Southwick & Charney, 2012) and physical health (Scheier & Carver, 2018), optimism may be the key protective factor against the stress of public accounting. One positive for the public accounting profession is that Big-4 firms continue to be ranked as best places to work and to start one’s career, with all the Big-4 making it inside the top 50 of Fortune’s (n.d.) *Best Companies to Work For*. It would seem then that new associates would start their careers with some optimism and hope about a career in public accounting that would create an optimistic environment. That said, a recent literature review of 100 academic papers on turnover in public accounting highlight that turnover continues to be an important issue for the field to address (Nouri & Parker, 2020).

From the very first week of training, public accountants are taught professional skepticism. By its very nature, the profession of auditing is a career of seeking out what might be wrong (a similarity with law) with a client’s financial statements, and what could go wrong with their internal controls. In the author’s experience, this can create a pessimistic mindset that not only permeates the culture and climate of teams at a firm but can spill over into one’s mindset at home. In the applying the science section below, this paper proposes positive interventions to increase optimism, which could be inserted in a firm’s onboarding process. But first, this paper
explores the scientific definition of what optimism is, and what it is not, so well-being ambassadors have a clearer understanding and can dispel some common misconceptions.

**What the Science Says**

**Two Types of Optimism: Positive Explanations and Positive Expectations.**

Optimism, which Scheier and Carver (2018) don’t believe to be the polar opposite of pessimism but rather a separate skill, can be thought of in two ways. One can have positive expectations, a type of optimism where they expect things will go well, such as meeting a deadline (Carver et al., 2010). One can also have positive explanations, a type of optimism that pertains to the way they explain past events. For example, Peterson and Seligman (1984) note that people can attribute past events as being either: stable or unstable (e.g., attributing a mistake to a temporary factor, like lack of sleep, rather than thinking “I always make that mistake in my audit work”); global or specific (e.g., a past failure in one domain, such as public accounting work doesn’t mean you feel at risk of failing in other domains, such as being a good father or friend); and as either internal or external (e.g., attributing failures to an external factor, such as client delays). There are several benefits to optimism, including lower risk of heart attack and faster healing (Scheier & Carver, 2018), and goal achievement (e.g., optimism can enhance focus on important versus unimportant goals) (Milona, 2020).

Despite the benefits, well-being ambassadors should anticipate that public accountants will be skeptical of optimism – a hallmark of the profession. Thus, any discussion on optimism should be clear on what optimism is and is not. For example, Reivich and Shatté (2003) note that optimism is not being happy all the time; it’s not wearing rose-colored glass (i.e., it’s ok to think critically and identify the real possibility that a client could be committing fraud); and to be
clear, exercising prudence (a character strength) does not equate with pessimism. Reivich and Shatté (2003) prefer the term realistic optimism. Like pessimists, they note that realistic optimists are alert to negative information that’s pertinent to the obstacles they face. However, optimists are able to pivot towards leveraging their strengths to find a solution faster than pessimists, who have a tendency to ruminate. Southwick and Charney (2018) also note that optimists are more adept at identifying problems that are not worth solving and turning their attention to those that are. So those who hold dearly to the value of pessimism might feel less threatened to know that it is a strength and asset to a team to have positive expectations while also exercising a defensive-pessimism posture to real threats (Norem & Chang, 2002; Biswas-Diener et al., 2017). R. Biswas-Diener (personal communication, October 3, 2020) defines defensive pessimism like this: there’s going to be a problem, so let’s plan ahead to deal with it!

As it relates to the stress of public accounting, having a positive outlook can have a profound impact on one’s health. As noted in the Meaning-Making: Reframing Stress section above, public accountants have the ability to determine how they interpret stress and that decision can impact their health (Simmons & Nelson, 2007; Keller et al., 2012). Similarly, Southwick and Charney (2018) note that optimism can help spark the other resilience factors.

**How Optimism Increases Resilience.** Southwick and Charney (2018) note that the power of optimism to increase resilience lies in the impact that positive emotion associated with optimism has on the body. Barbara Fredrickson, a researcher at UNC, uncovered how in her seminal work on positive emotions. Fredrickson’s (2001) *broaden and build* theory explains that while negative emotions (e.g. fear) served an important evolutionary purpose – for example triggering the fight or flight reaction to save humans from harm – positive emotions (e.g. joy
from play) have helped broaden our awareness and build resources such as new knowledge and skills. Building on this theory, Fredrickson et al. (2003) found that positive emotions aided resilient people’s ability to ward off depression and increase their ability to thrive in the aftermath of the September 11th terrorist attacks. In the workplace, the broaden-and-build theory is supported by empirical evidence that when individuals learn to create positive emotions more frequently (e.g. feelings of interest from researching a new topic at work), it ignites their development, and leads to improved social integration, resilience, and physical health in subsequent months (Fredrickson et al., 2008; Kok et al., 2013). Another fruit of the broaden-and-build theory noted by Southwick and Charney (2018) is that it increases perspective (a character strength), allowing people to see the forest for the trees in times of successful situations. Thus, designing ways to increase optimism and positive emotions that broaden-and-build resources during busy season is a tactic supported by science to give colleagues greater capacity to manage stressful situations and have the openness of mind to recall and deploy their character strengths to solve problems. The positive interventions proposed in the Applying the Science section below can be used to increase optimism.

Thinking Traps. Thinking traps are common ways, when faced with adversity, people have unproductive thoughts that undermine resilience (Reivich & Shatte, 2003). Five common thinking traps are:

- *catastrophizing* (thinking that anything that can go wrong, will go wrong);
- *mind reading* (believing that you know what others are thinking; or assuming they know what you are thinking);
- *personalizing* (thinking everything is your fault);
• *externalizing* (thinking other people or circumstances are always at fault); and

• *helplessness* (thinking adversity is out of control and pervasive across areas of your life) (Reivich & Shatte, 2003; K. Reivich & J. Saltzberg, personal communication, March 5, 2021).

Combating thinking traps requires optimism and mental agility (Reivich & Shatte, 2003). An example stress-inducing scenario in public accounting goes like this. To maximize profitability, a client engagement is set up with just the right amount of resources needed to complete the required tasks, and assumes the client delivers the necessary documents on time in order to meet a fixed deadline (e.g. to submit financial statements to the client’s lender by April 30). Sometimes, a client is late providing such documents, but the deadline cannot be moved. Time pressure situations such as this can lead to thinking traps (Reivich & Shatte, 2003). K. Reivich (personal communication, March 5, 2021) describes thinking traps as “overly rigid”, or inflexible patterns of thinking that people habitually fall back into when they’re triggered by ambiguous situations, urgency, and/or exhaustion. From the scenario described above, a common thinking trap is *catastrophizing*, or thinking that anything that can go wrong, will go wrong (Reivich & Shatte, 2003). For example, an auditor might think that the deadline won’t be met, which means they’ll get a bad performance review, which means they might get fired. Following the ATC model described above, such a train of unproductive thoughts can lead to feelings of anxiety (Reivich & Shatte, 2003).

One way to thwart this thinking trap is to practice *real-time resilience*, or resilience in the moment. And one real-time resilience strategy involves providing evidence to dispute why an unproductive thought isn’t accurate (Reivich & Shatte, 2003). For example, after some practice,
an auditor can learn to respond to a counterproductive thought by disputing it with an evidence-based sentence starter such as: “That’s not true because…” (K. Reivich, personal communication, March 5, 2021). Identifying one’s thinking traps requires self-awareness, which can be cultivated with the mindfulness practices proposed in the next section. It also helps to practice situations when these thoughts typically arise to see the ATC model in action. To train the mental agility to identify and dispute counterproductive thoughts, this paper proposes a micro-lesson to provide public accountants an overview of thinking traps, to model them, and then to go into breakout rooms in pairs to practice responding to adverse situations that a colleague dreams up for their partner. See positive intervention #11 below.

**Applying the Science**

Well-being ambassadors can measure their optimism and their colleagues’ by taking Scheier et al.’s (1994) Life Orientation Test-Revised (the LOT-R), which asks questions such as “In uncertain times, I usually expect the best.” It has reverse-scored items to measure pessimism such as “I rarely count on good things happening to me.” A copy of the questionnaire is provided in Appendix E for use in understanding the optimism of people at one’s firm, provided the authors are cited and the instrument isn’t used for personal gain. The following are positive interventions well-being ambassadors can use to increase optimism at their firm.
**Positive Intervention #11: Thwarting Thinking Traps Micro-Lesson**

*Suggested Format:* Micro-lesson

*Suggested Timing:* Annually before busy season

*Level in organization:* Individual

*Destination Postcard:* Colleagues become ninjas at identifying unproductive thoughts and disputing them before they take hold and lead to negative emotions.

*Background:* It takes practice to confront what Southwick and Charney (2018) label *automatic negative thoughts.* Professionals can have unproductive thoughts such as “we’ll never finish this audit.” Often, people let these thoughts take a seat in their mind without confronting them or their inaccuracies. The following are tips to identify and dispute unproductive thoughts that might be overlooked due to a thinking trap and that could be presented in the micro-lesson (Reivich & Shatte, 2003; Reivich et al., 2011).

*Instructions:* When a professional starts to feel stressed, it’s a good time to evaluate their thoughts. If they become aware, for example, of catastrophizing, they would do well to deploy a mental cue, or mantra, to help snap out of it and create space for exploration of further information (i.e., a wider lens). For example, an auditor might say, “Wait a second.” With that space, next use a disputing sentence starter such as “That’s not true because…” in order to dispute the catastrophizing thinking trap and start focusing on more realistic facts, or evidence, of the situation. A more productive dialogue with one’s self-talk might ensue. A helpful way to remember four types of sentence starters one can use to practice resilience in the moment is to make them “EPIC”, which stands for *evidence, plan, instead,* and *control* (T. Myles & W. Adams, personal communication, July 29, 2021). The sentences starters are:
• “That’s not true because…” (evidence);
• “If X happens, I will do Y…” (plan);
• “A more productive way to see this is…” (instead); and
• “One thing that I can control is…” (control) (K. Reivich & J. Saltzberg, personal communication, March 5, 2021).

Another tactic for disputing counterproductive thoughts is to personify their origin. Even though it felt a little weird at first, the author has learned to embrace positive self-talk with his inner critic. Southwick and Charney (2018) encourage people to respond to their negative thoughts as though they were an external critic. The author has experimented with personifying his inner critic by giving him name, so that he can dispute his thoughts and not feel like he’s arguing with himself. In a way, this leverages the power of what White et al. (2017) call self-distancing, whereby one takes “an outsider’s view of one’s own situation” and can view it more objectively so that they’re not beholden to their own thoughts (p. 1563).

To help colleagues at their firm practice these skills, well-being ambassadors can setup a brief meeting and prompt colleagues to think of a time during the last busy season where they had unproductive thoughts that led to stress. Role model an example. Then participants can practice developing their own mental cues and disputing their unproductive thoughts out loud using an EPIC sentence starter with a partner in a breakout room.
Positive Intervention #12: Positive Reappraisal of Events Micro-lesson

Suggested Format: Micro-lesson

Suggested Timing: Before and after busy season

Level in organization: Individual

Destination Postcard: Positive reappraisals enable auditors to assess certain stressors as challenges that lead to eustress versus generating distress.

Background: When things don’t go well, and inevitably during busy season something goes wrong, professionals can manage the negativity bias by reframing, or looking for the positive.

Instructions: Similar to the strategies discussed in positive intervention #11 for thinking traps, start with a mental cue, or mantra, to help snap out of it when a negative appraisal is starting. For example, an auditor might say, “Here we go again…” Then, start the positive reappraisal with an EPIC sentence starter, such as, “A more productive way to see this is…” (K. Reivich & J. Saltzberg, personal communication, March 5, 2021). This is not to say that professionals don’t address what went wrong in their after-action reports to fix mistakes going forward. But spotting strengths that were deployed during the adversity, and using mental cues to manage the negative emotions of failure shortly after they occur, enable a more positive and optimistic posture coming out of the adverse event that puts individuals and the team in a better position to learn and grow from the experience. For example, those with a character strength of love of learning can ask what they can learn from the failure. It’s in times of failure that it’s even more critical to overcome the negativity bias by asking, what went well? What did I do right?
To help auditors remember three common cautiously optimistic reappraisal strategies, use the acronym “OAR” (like the paddle used to navigate a canoe), which stands for opportunity, action, and relationships (T. Myles & W. Adams, personal communication, July 15, 2021). For example:

- For opportunity, auditors might ask themselves, “What could I learn from this situation?”;
- For action, they could ask, “What is one possible solution to this problem?”; and
- For relationships, they could ask, “Who is one person I could reach out to for help?”

Southwick and Charney (2018) highlight that it’s critical to give credit for what one did well and the strengths they exhibited. In an American work culture dominated by individual performance goals, competition can also stifle celebrating teammate success. So, ask what others did well too. Southwick and Charney (2018) highlight that it’s important to be grateful for the role one’s teammates played in getting the job done (which doesn’t mean the individual wasn’t good enough). Note that gratitude has been linked to greater well-being (Seligman et al., 2005).

This paper suggest that teams meet for a micro-lesson with a well-being ambassador on mental cues and positive reappraisals in the fall to reflect on the previous busy season and practice reframing some negative events (and stressors) that occurred in order to develop this skill heading in to busy season. Participants can be taught to distinguish between challenge and hindrance stressors that were discussed previously.
**Positive Intervention #13: What Went Well**

_Suggested Format:_ Journaling; MS Teams chat; Verbalized in team meetings

_Suggested Timing:_ Once weekly for a month; daily for a week

_Level in organization:_ Individual (and team if shared)

_Destination Postcard:_ The negative veil of one’s life is pulled back to open them up to a world of positive events that they’ve been overlooking.

_Background:_ Leveraging the character strength of gratitude, identifying what went well today is an excellent intervention to deploy during busy season when stress levels are high, which narrows one’s focus (a risk factor for thinking traps discussed previously) and contributes to negativity bias (Fredrickson, 2009). Negative experiences are stronger than positive ones, so people naturally remember them and are more attune to them (Fredrickson, 2009). To change this habit, Southwick and Charney (2018) suggest starting a new habit of focusing on positive things. Fredrickson’s (2009) research suggests one way to increase happiness is targeting a ratio of three positive emotions for every one negative emotion experienced (e.g. in a day or week). This intervention helps participants change their ratio by nudging their minds to identify and remember more positive events and also to proactively seek them out.

_Instructions:_ For this intervention, well-being ambassadors should instruct participants to write down three things that went well each day for a week (e.g., in a journal or their smartphone notes), including briefly describing why it went well (Seligman et al., 2005; Niemiec, 2018). Participants could do this in the evening or the morning when reflecting on the previous day. The intervention has several desired outcomes, including: 1) providing a boost of positive emotion in the moment when identifying and savoring the events; and 2) mitigating negativity bias by
opening one’s eyes to things that went well during the day but may have been overlooked. This exercise can create a positive upward spiral of positive emotion and building resources (e.g. energy, creativity) with which to survive the long hours and adversity of busy season as participants start to actively look for positive events to record (Fredrickson, 2009). Participants also might be more intentional about their thoughts and behaviors to play an active role in creating more positive events and emotions in their lives. This cycle can be accelerated by developing greater self-awareness from practicing mindfulness (discussed in the next section) and from mastering the ATC model to identify unproductive thoughts that lead to negative emotions (discussed above).

Another take on this intervention is to have teams share one thing that went well with each other at the end of the work day, or within a regularly scheduled weekly meeting. Depending on workloads, well-being ambassadors might consider proposing a frequency of sharing what went well once a week for a month. This frequency does not diminish the effectiveness of the intervention. In fact, one study showed that counting one’s blessings once a week had a bigger impact on happiness than a frequency of three times a week (Lyubomirsky et al., 2005).
Positive Intervention #14: Redemptive Vignette: Writing a Character Strength Story

Suggested Format: Creative writing assignment

Suggested Timing: Ad hoc; integrated with other firm trainings or interventions

Level in organization: Individual (and team if shared)

Destination Postcard: The accountant has a mountaintop experience of self-discovery or re-discovery of character strengths that they can use to overcome adversity; accountant has a greater appreciation of their strengths.

Background: Identifying one’s character strengths, and how they can be used to overcome challenges, was another key skill taught the U.S. Army’s Master Resilience Trainer course. For example, soldiers were asked to write a “Strengths in Challenges” story about how they leveraged their strengths to navigate adversity (Reivich et al., 2011, p. 30). Narrative stories not only have the power, or technology, to help people escape the everyday stressors of life, but they can transport them into a story realm that gives them the opportunity for restoration and growth (Fitzgerald & Green, in press). One such technology, restorative narratives, are stories that engage readers with negative content such as trauma or adversity while illustrating how hope, perseverance and resilience can result in meaningful progress of the character. Such narratives could be used to prime public accountants to write redemptive stories about themselves at work that increase meaning (Fitzgerald & Green, in press). This matters because, as discussed earlier, finding meaning in one’s work can increase resilience (Southwick & Charney, 2018). In addition, viewing one’s life as meaningful – the “M” in Seligman’s (2011) PERMA model – contributes to well-being.
Note that psychologist Dan McAdams has found that people who believe their life is meaningful tend to tell *redemptive stories* (those that transition from bad to good) about the progress of their life (as cited in Smith, 2017). Importantly to the topic at hand, accountants’ stories are not fixed and are malleable to intervention. Smith (2017), in her inquisition on meaning, writes that “we are all authors of our own stories and can choose to change the way we’re telling them” (p.111). This paper would simply like to add: “the way we’re writing them.”

*Instructions:* Well-being ambassadors prompt their colleagues to read a restorative narrative and then guide them to write a redemptive vignette of a time period in their career when they overcame adversity using their character strengths (e.g., surviving a PCAOB inspection).

**Mindfulness**

One of the protective factors that contributes to resilience and that is taught to U.S. Army soldiers in MRT is self-awareness of one’s thoughts. One way to become more aware, or mindful, of one’s thoughts is to practice mindfulness. Mindfulness is a practice of cultivating one’s attention to the experience of life, in the present moment (Smalley & Winston, 2010). It is characterized by increased attention, awareness, and a detachment from life’s worries (Smalley & Winston, 2010). It is one of the many forms of meditation, including concentrative, contemplative, and loving-kindness (Lyubomirsky, 2008). It may be practiced in many ways including focusing on the breath, performing a scan of bodily sensations, or tuning in to surrounding sounds. What these practices have in common is strengthening one’s attention, just as one would strengthen a muscle (Lyubomirsky, 2008).
What the Science Says

Southwick and Charney (2018) note that there are many factors in the brain and body (i.e. neurobiological) that impact one’s ability to recover from stress, perform optimally on work tasks, and to be resilient in the face of adversity. They highlight two systems in the body that help regulate reactions to stress: the sympathetic nervous system (SNS) and parasympathetic nervous system (PNS). When facing a stressful situation, the SNS goes to work, releasing chemicals that help the body act swiftly, respond to danger, and elevate performance. If the human nervous system were a building, the PNS acts like a sprinkler system in a burning building that helps to calm and slow down the stress response (i.e. fire) activated by the SNS, once the stressor is gone. Southwick and Charney (2018) note that an easy way to increase the calming impact of the PNS and regulate stress, anxiety, and anger, is engaging in regulated breathing. This paper explores mindfulness next for both its ability to impact the PNS to increase resilience, to reduce reactivity, and also to increase productivity by enhancing focus.

Among the many benefits of mindfulness practice, accountants could benefit from stress mitigation and increased productivity and creativity (Smalley & Winston, 2010). From personal experience, spending time practicing mindfulness increases productivity through increased focus on tasks. Similarly, public accountants many experience inefficiencies from mind-wandering as a result of busy season fatigue. For example, lost time checking emails or social media. As Smalley and Winston (2010) have found, “so often we are not present in what we are doing. We have no idea of what we may or may not have just done” (p. 12). They attribute this to being on automatic pilot. In contrast, productivity gurus suggest starting the day with focus on the most important tasks versus checking email (Ferris, 2009). For example, starting the day with 3
minutes of mindfulness (tracked on my smartwatch) has helped the author focus on his most important task versus checking email.

Well-being ambassadors may encounter resistance to adding “one more thing” to accountants’ daily schedules. However, a study by Mrazek et al. (2012) demonstrated that as little as 8 minutes of mindful breathing can reduce the likelihood of mind wandering and help professionals stay on task. This is meaningful because accounting is a very task-oriented profession. Therefore, the return on investment in mindful breathing for 8 minutes to start the day could, for example, more than repay itself throughout the day by eliminating 8 or more minutes of checking email or chasing task-unrelated thoughts down rabbit holes. The key takeaway is: mindfulness matters because spending a few minutes to start each day, or when one feels their mind start to wander, yields increased productive.

Applying the Science

Public accountants’ high achievement motive means convincing them to try mindfulness requires sufficient return on investment. Accountants are skeptical. And just convincing them that mindfulness makes sense, as described above, might not be enough. Smalley and Winston (2010) highlight doubt as a common challenge for meditators. The author too had doubts of the utility of mindfulness at first, since it felt like he was getting nothing done – a feeling that gives high-achievers anxiety. But having seen the benefits of increased focus and attention accrue after the practice, he’s now a believer. For well-being ambassadors to make their colleagues believers, as noted in the Destination Postcard: Thriving section above they’ll have to appeal to their colleagues’ elephant. Haidt (2006) constructs a metaphor of the human mind as part rational and part emotional. The elephant represents the emotional mind (think about a six-ton animal that’s
hard to tame) and the *rider* represents the rational mind (the precarious guide trying to direct it). For behavior change to occur, well-being ambassadors need to speak to both the rider, which this paper has done above in arguing *why* mindfulness is beneficial, and the elephant, which is described in more detail in Positive Intervention #16 below.

**Positive Intervention #15: 10 Mindful Breaths Before Meetings**

*Suggested Format:* Self-guided

*Suggested Timing:* Before meetings; between tasks; breaks

*Level in organization:* Individual (and team if shared)

*Destination Postcard:* Professionals are more mindful, intentional, and present for meetings. They are active listeners in the meeting, taking time to properly listen to others.

**Background:** This positive intervention uses stillness and 10 mindful breaths before a tough client meeting, or to start a team meeting, in order to help the professional engage with the present moment. From this practice, accountants could start a daily habit.

**Instructions:** This paper suggests colleagues try to set a realistic and achievable goal of 3 minutes a day of mindful breathing. Many smartwatches and smartphones can assist in reminding and tracking mindfulness goals. For a greater challenge, try taking 40 mindful breaths for 40 days. Instructions for the 10 mindful breaths exercise, which were adapted from a Michael Baime (2009, p. 3) Penn Program for Mindfulness resource, are provided below:

1. **“Come to a Full Stop”** to start the practice. Put down your phone and set aside your computer. The practice only lasts about a minute, so give it your full attention.
2. **“One breath at a time.”** Treat it like 10 very short mindfulness practices. Each one only lasts for the duration of a breath, or about five seconds. Each breath is short enough for
you to devote your full attention to it without strain. During the practice, don’t worry about the last breath, or the next. Don’t judge your performance. See if you can bring your full focus to the current breath. Notice that your mind naturally wanders into the past and future. That is not a problem; noticing this pattern is how you learn mindfulness. The key is to not wander away completely. For example, if your thoughts were a parade, when you notice yourself getting caught up in it, simply step back and observe the parade. If you completely lose focus of one breath (or 5), don’t worry – another is about to begin.

3. **“Rest for at least a few moments at the end of the practice.”** Time permitting, schedule a few extra minutes so that once you’ve finished counting your 10 breaths, you can sit and rest gently with the natural recurring flow of the breath. Pause for a moment after you open your eyes, to take in the world around you, sensing the body and the breath, and noticing the present moment with more clarity.

4. **“The present moment** is the only moment of your life that you can ever actually know. View this practice as a way to rediscover the moments that make up your life.”
Positive Intervention #16: Mindfulness and Movement Seminar (Part I: Mindfulness)

Suggested Format: Seminar

Suggested Timing: Off-peak

Level in organization: Individual

Destination Postcard: Professionals are excited to try mindfulness practices at work and use them in their day to manage stress.

Background: To mentally prepare accountants for their busy season, this paper proposes a seminar that convinces them of the benefits of meditation and movement, and motivates them to incorporate them in their daily routine, which has the potential to mitigate unhealthy stress and increase creativity and productivity that is a win-win for the firm and the individual.

Instructions: To do it, this paper suggests well-being ambassadors facilitate a seminar (50 minutes or less) to describe the benefits of mindfulness and movement and model these healthy behaviors to colleagues. Part one of the seminar would explore the benefits of and practice mindfulness. The seminar should dispel the doubts of colleagues about the usefulness of mindfulness at work, such as the misconception that mindfulness requires long periods of time (which would be concerning to firm leadership).

Another doubt to anticipate is ability, since mindfulness practice can seem like a mystical activity that’s antithetical to the analytical accountant mind. To counter doubt, well-being ambassadors facilitating the seminar can use a technique that Heath and Heath (2010) call shrinking the change, which includes curating small wins. The seminar could start with a small victory: participants complete a 3-minute guided meditation with a mindfulness coach (preferably an experienced mindfulness or yoga practitioner). This helps the participant
overcome doubt by teaching their elephant that it’s capable of mindfulness (i.e., this isn’t so
bad). The seminar could then challenge them to practice guided meditation (e.g., using a mobile
phone app) to start each day for 5 minutes (e.g. 40 breaths). To keep the practice going, well-
being ambassadors should follow up with participants after the workshop to help them
troubleshoot any friction points, and invite them to an MS Teams chat or WhatsApp group to
share success stories with their peers about their new practice of mindfulness to keep positive
emotion high. The goal is that they walk away from the seminar understanding the importance of
mindfulness and realizing they’re capable of doing it.
Movement

As discussed in the Introduction, the modern workday looks very different now than it did 10,000 years ago when our ancestors were hunters and gatherers walking 5 to 10 miles to find food (Ratey, 2008). While work has changed, unfortunately the body has not evolved as quickly. From October to May, public accountants endure a “busy season” that requires long periods of sedentary work in front of a computer to which the human body and mind have not yet adapted. This section of the paper shares the science behind incorporating movement into public accountants’ routines. Then the paper shares a proposed seminar that presents the benefits and potential applications of mindfulness and movement so that well-being ambassadors are better equipped to influence colleagues to engage in these healthy practices at their firm.

What the Science Says

Ratey and Loehr (2011) note that physical activity has a positive impact on brain function and propose that adults engage in periodic intense exercise, avoid prolonged periods of sitting (e.g. in front of a computer at work), make time for leisure activities, and participate in workplace wellness programs. Physical activity is a basic human need accountants miss out on during busy season is physical activity. Similar to mindfulness, physical activity mitigates stress, and increases productivity and creativity (Ratey & Manning, 2014). Paradoxically, physical activity (itself a mild stressor) can mitigate the detrimental effects of workplace stress.

Physical activity mitigates stress by making the brain tougher and resistant to future damage from chronic stress (Ratey & Manning, 2014). Southwick and Charney (2018) explain how. When stressed, the body releases cortisol, which can damage the brain through chronic exposure. Public accountants who exercise regularly, however, can “dampen” the stress response...
that produces cortisol. Unfortunately, some of the historical coping mechanisms the author has observed in the profession include eating unhealthy snacks and post-work alcohol consumption. Ratey and Manning (2014) explain why this is such a bad idea for the body. When stress levels are elevated, such as from consistent stress during busy season, they note that the body goes into fight or flight mode and conserves energy (i.e. stores fat). Thus, reaching for comfort foods to respond to stress is a recipe for weight-gain. This undermines well-being by increasing physical health risk factors. During the proposed seminar, well-being ambassadors can model for participants examples of how physical activity (such as a few squats or jumping-jacks before a meeting) can be a healthy alternative to unhealthy coping mechanisms so that they grasp (and feel) why movement is so important. The key takeaway is: replace snacking and drinking coping mechanism with movement to increase resilience to stress.

Another myth the proposed seminar could debunk: physical activity has to be “exercise.” Ratey and Manning (2014) share that physical activity comes in many forms, including high-intensity workouts, low-intensity activity, dance, yoga and sport to name a few. Public accountants need to know that they don’t have to get to the gym for their body to benefit from physical activity, which is important to understand given the limited time available during busy season and possible COVID-19 restrictions. As discussed in the next section, there are some accessible activities to use at home such as walking (and walking meetings), which has been found to increase creativity (Oppezzo & Schwartz 2014). In addition to walking and similar low intensity activities, there are benefits to incorporating high intensity workouts into one’s routine. Ratey (2008) shares that high intensity workouts help the body by mildly stressing it, which creates growth factors that make for stronger muscles and brain cells that are resistant to future
stressors. Southwick and Charney (2018) echo this from their research and interviews with Special Forces soldiers. They note that “building resilience typically goes beyond routine maintenance exercise; to become more resilient, we need to push ourselves” (p. 187). For example, continually pushing outside one’s comfort zone can lead to stress inoculation (Lyons & Parker, 2007; Brockhurst et al., 2015). The challenge is figuring out one’s tolerance for stress and the optimal zone of performance so that the comfort zone can be exceeded but the body isn’t overstressed (Southwick & Charney, 2018). Jim Loehr (1993), co-founder of the Human Performance Institute, explains it this way: “Stress that toughens falls between maintenance stress and excessive stress” (p. 48).

Whether high or low intensity, movement matters for accountants because it’s a healthier coping mechanism for stress. Given the workload during busy season, accountants will need increased personal motivation, and team and organizational support to prioritize this protective activity. These topics are explored next.

**Applying the Science**

Whereas meditation might be a foreign concept to public accountants, the importance of physical activity should come as no surprise to a public accountant. For example, the author’s firm has discounted memberships to gyms. Obstacles to getting a colleagues elephant, or emotional mind, to move are challenging and thus a section of the proposed seminar should be devoted to motivating the participants to try movement practices by showing them how to incorporate movement in their daily routine. Anticipated obstacles include time, availability, and ability. The proposed seminar could focus, for example, on the obstacle of time. See Positive Intervention #16 discussed below for further instructions.
Positive Intervention #16: Mindfulness and Movement Seminar (Part II: Movement)

Suggested Format: Seminar

Suggested Timing: Summer

Level in organization: Individual

Destination Postcard: Professionals are excited to try movement practices at work and use them in their day to manage stress.

Background: To mentally prepare accountants for their busy season, this paper proposes a seminar that convinces them of the benefits of meditation and movement, and motivates them to incorporate them in their daily routine, which has the potential to mitigate unhealthy stress and increase creativity and productivity that is a win-win for the firm and the individual.

Instructions: To do it, this paper suggests well-being ambassadors facilitate a seminar (50 minutes or less) to describe the benefits of mindfulness and movement and model these healthy behaviors to colleagues. Part two of the seminar would explore the benefits of and practice movement.

Short intervals of movement are the perfect foil to the obstacle of not having enough time to exercise during busy season. One easy way to incorporate movement into the daily routine is performing modified squats, which is a simple exercise that includes stretching the arms out in front of the body, then pulling the elbows in by one’s side, and then squatting down and touching the ground (J. Ratey, personal communication, November 22, 2020). This paper suggests well-being ambassadors facilitating the seminar start with these squats (or another quick exercise they’re comfortable with) to model for the participants’ elephants just how easy the squats are to
incorporate prior to the start of a meeting. Then, ask them to use them for a week at least once before afternoon conference calls.

Another way to incorporate movement with limited time is to take some conference calls while walking. For example, one of the author’s teams has a daily status call at 9 am that he started taking while walking. The next day, other team members joined in. From experience, the author doesn't think walking meetings work in every scenario. For example, they wouldn’t work for meetings with clients (as they might be misperceived) and are difficult for meetings where spreadsheets are reviewed in detail (as they are hard to review on a mobile device). The key takeaway is: there are creative ways to incorporate more movement into an otherwise packed schedule.

**Potential Challenges to Movement Interventions**

Given the workload and stressors on the body during busy season, it’s important to develop awareness over whether a lack of energy is because a colleague needs to stand up and get some circulation, or whether their body needs rest. This is tantamount to discerning whether one is hungry or thirsty. It might be that low energy is signaling a need for rest. Well-being ambassadors will need to exercise care in the positive interventions they propose so that movement interventions don’t contribute to exhaustion, a risk factor for burnout. In that case, see the recovery positive interventions in the previous section.

**Measurement**

Periodic measurement (e.g. well-being audits) and feedback of the well-being and resilience of a firm’s employees will help leadership and well-being ambassadors at a firm understand which elements of the C.P.A. Plan are working well and which could be improved or
eliminated (Day & Penney, 2017). This paper recommends a combination of qualitative and quantitative methods.

As resilience is a desired outcome of the C.P.A. Plan, this paper suggests use of the CD-RISC (Connor & Davidson, 2003) to measure resilience quarterly to capture progress using the interventions. It might also identify trends, especially heading into busy season, that suggest the need for a positive intervention on resilience skills at that time. See Appendix E for more information about the CD-RISC.

Optimism, a key protective factor for resilience and a skill that promotes well-being, can be measured using the LOT-R. See link to the questionnaire provided in Appendix E.

While this paper has focused on resilience, it is also important to assess more global measures of colleague’s well-being. For this, Diener et al.’s (1985) Satisfaction with Life Scale (SWLS) can be used when a shorter questionnaire is called for. It is available online for free use – refer to Appendix E. The PERMA-Profiler is a more holistic measure of well-being and can be used when participants have more time (Butler & Kern, 2016). From personal experience, it takes about 20 minutes to complete and is free for individual use (firmwide measurement of well-being is available for a small fee). Refer to Appendix E for more information.

Discussion, Limitations, and Future Directions

While there is adequate literature identifying the risk factors of burnout and its negative outcomes in public accounting, there is less literature proposing what to do about it. Resilience training and a healthy lifestyle have been proposed as coping strategies for auditors (Smith et al., 2020; Jones et al., 2010). That said, a more comprehensive plan to help auditors survive and thrive was not easy to find in academic literature. The C.P.A. Plan proposed herein adds to the
literature on auditor burnout and resilience an ambitious plan to cultivate the protective factors that help auditors survive and thrive.

The positive interventions proposed herein are based on the best available science from positive psychology and are targeted at impacting the individual and team layers of an organization. One limitation of this paper is that it leaves for future research and application the best strategies for system-wide changes and interventions at public accounting firms (e.g., how to increase perceived organizational support, psychological safety, and reduce workloads), which throughout this paper has been noted to be important for many positive interventions to succeed. In addition, to multiply the impact of the positive interventions proposed herein, firms and well-being ambassadors might consider the research of Paluck et al. (2016) regarding how social referents, or those who have the most connections in a given network, are critical to spreading the behavior changes in the positive interventions proposed herein.

While not comprehensive, the sixteen positive interventions outlined in the C.P.A. Plan are a good starting point for researchers, auditors, and accounting firms to build upon. This paper has endeavored in the positive interventions proposed to identify those that target protective factors for resilience and/or address the antecedents to burnout proposed by accounting researchers (e.g., the role stressors of ambiguity, conflict, and overload; Fogarty et al., 2000; Jones et al., 2010). That said, there are other protective factors to be cultivated, other stressors to be managed, and additional positive interventions that can be used. This paper has taken some liberty in identifying a plan that has a strong foundation in strengths of character and that addresses what it believes to be auditors’ most immediate need: resilience. The positive
interventions proposed, though, were largely not studied in the context of public accounting and thus generalizations have been made.

**Conclusion**

Chronic stress and burnout affect many professionals from physicians to lawyers to educators; one group that is also impacted but underexplored is accountants. These professionals, and in particular auditors, experience unique challenges, such as lengthy busy seasons, periodic surprise inspections, disconnect from the beneficiary of their service, and a lack of meaning.

From a review of the literature on antecedents of burnout in public accountants, and positive psychology interventions, this paper found that identifying and using one’s character strengths, connecting with one’s purpose and the meaning of their work, and cultivating skills to adapt to stress (i.e. resilience skills) are effective ways to increase the protective factors associated with resilience. Synthesizing this literature, this paper proposes these three pathways to resilience be combined into an ambitious “C.P.A. Plan”, which includes 16 practical interventions that well-being ambassadors can use to increase their colleagues (and their) well-being. In doing so, this paper not only contributes to the lack of literature on interventions to increase auditor resilience, but provides well-being ambassadors with the tools to start a mindset shift in public accounting from habitually identifying what's wrong to leveraging what's strong. An even more ambitious impact is the creation of a new value proposition for firms.

As Millennials increasingly join their ranks, public accounting firms will need to grapple with this next generation’s need for work-life balance and purpose and meaning in their work, in order to provide a sufficient value proposition to attract and retain talent. This paper posits that an untapped value proposition of the profession is to acknowledge the inherent stressors of the
profession and to deliberately provide the resources professionals need to develop resilience from the adversity they face during busy season and other challenging situations. Providing its professionals training and coaching on resilience skills to survive, and opening them up to the possibility of using their strengths to thrive, is an ambitious goal that can set one firm apart from another. With a newfound understanding of their purpose, and the meaning of their work, public accountants can use their strengths to increase their impact at work and in the world. They will have newfound strength; indeed, they will be auditor strong.
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Auditor Strong: A C.P.A. Plan for Resilience


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Appendices

Appendix A: Five Classic Appreciative Inquiry Questions

The following questions were adapted for team discussions on thriving from five classic appreciative inquiry questions (Stavros et al., 2016):

- **Reflecting on Past Bright Spots**: What is a peak experience of the engagement team during busy season?
- **Learning from Other Teams/Search for Thriving Practices**: What are best practices of other teams that make them a team you want to be apart of? How can we learn from them to inform what thriving will look like on our team?
- **Building on What Team Values Most / “Keep Doing”**: No matter the changes that occur on our engagement team, what do we value most about ourselves, our colleagues, and our team that we want to keep doing?
- **Destination Postcard**: Imagine it is next busy season and the team has become what you most want it to be, what does it look like?
- **Three Wishes**: If you had three wishes for your team, what would they be?
Appendix B: Implementation Plan

This paper suggests implementing the C.P.A. Plan and performing the positive interventions as a pilot in one office to determine what works well and create success stories to garner further leadership support for the resilience plan. Below is an example timeline:

**Phase I: Summer**

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<tr>
<th>Item</th>
<th>Name</th>
<th>Destination Postcard</th>
<th>Page</th>
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<tbody>
<tr>
<td>PI#1</td>
<td>Character Strength Conversations</td>
<td>Participant becomes more aware of their strengths and develops strengths literacy; Supervisor learns their counselee’s strengths so they are able to celebrate them in performance development discussions. Auditor recalls and leverages strengths when experiencing role stressors of ambiguity, conflict, and overload.</td>
<td>52</td>
</tr>
<tr>
<td>PI#2</td>
<td>Positive Introductions</td>
<td>Team develops stronger relationships, perhaps feels like family</td>
<td>53</td>
</tr>
<tr>
<td>PI#3</td>
<td>Team Core Values Workshop</td>
<td>A thriving team that looks forward to working together; a team that colleagues would choose to be on.</td>
<td>56</td>
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<tr>
<td>PI#4</td>
<td>Strengths-Spotting Challenge</td>
<td>A team where individuals are recognized and appreciated for using their strengths at work; colleagues are recognized for adding value and feel that they matter; shared joy.</td>
<td>59</td>
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<tr>
<td>PI#10</td>
<td>Making the Most of Time-Off: Novel Signature Strength Use a Day Keeps the Doctor Away</td>
<td>Public accountants feel re-energized to return to work after their time off and can envision themselves using strengths to overcome upcoming challenges at work</td>
<td>91</td>
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**Phase II: Fall Busy Season Prep**

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<tr>
<td>PI#5</td>
<td>What’s your Purpose? A 10-Word Purpose Statement</td>
<td>Auditors feel like they have a compass during the storms of busy season.</td>
<td>71</td>
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<tr>
<td>PI#6</td>
<td>Meaning-Making</td>
<td>Uncovering a golden nugget of meaning in mundane daily tasks</td>
<td>73</td>
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</tbody>
</table>
**Activity: Keep Asking Why**

| PI#7 | Investor Thank-You Videos | Auditors can see and feel the difference they’re making (i.e. their work matters); they finally “meet” the beneficiary of their service; a sense of togetherness and belonging grows | 74 |
| PI#11 | Thwarting Thinking Traps Micro-Lesson | Colleagues become ninjas at identifying unproductive thoughts and managing them before they take hold and lead to negative emotions. | 98 |
| PI#12 | Positive Reappraisal of Events Micro-lesson | Positive reappraisals enable auditors to assess certain stressors as challenges that lead to eustress versus generating distress. | 100 |
| PI#16 | Mindfulness and Movement Seminar | Professionals are excited to try mindfulness and movement practices at work and use them in their day to manage stress. | 110; 115 |

**Phase III: Busy Season**

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<th>Item</th>
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<td>PI#4</td>
<td>Strengths-Spotting Challenge</td>
<td>A team where individuals are recognized and appreciated for using their strengths at work; colleagues are recognized for adding value and feel that they matter; shared joy.</td>
<td>59</td>
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<tr>
<td>PI#8</td>
<td>Breaks: Rest for Zest</td>
<td>Public accountants feel re-energized to resume work post-break; colleagues feel it is acceptable to take breaks</td>
<td>88</td>
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<tr>
<td>PI#9</td>
<td>Breaks: Get to the Gallery to Regulate Stress</td>
<td>Public accountants feel like they’ve had a massage; reduced stress and peace of mind as they return to work after their break</td>
<td>89</td>
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<tr>
<td>PI#15</td>
<td>10 Breaths Before Meetings</td>
<td>Professionals are more mindful, intentional, and present for meetings. They are active listeners in the meeting, taking time to properly listen to others.</td>
<td>108</td>
</tr>
<tr>
<td>PI#13</td>
<td>What Went Well</td>
<td>The negative veil of one’s life is pulled back to open them up to a world of positive events that they’ve been overlooking.</td>
<td>102</td>
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**Phase IV: Post-Busy Season**

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<td>PI#4</td>
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<td>Positive reappraisals enable auditors to assess certain stressors as challenges that lead to eustress versus generating distress.</td>
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<td>PI#13</td>
<td>What Went Well</td>
<td>The accountant has a mountaintop experience of self-discovery or re-discovery of character strengths that they can use to overcome adversity; accountant has a greater appreciation of their strengths.</td>
<td>104</td>
</tr>
<tr>
<td>PI#14</td>
<td>Redemptive Vignette: Writing a Character Strength Story</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**Auditor Strong: A C.P.A. Plan for Resilience**

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Appendix C: Additional Resources by Topic

Active-constructive responding

This YouTube video role models the different ways in which we can respond:

https://youtu.be/qRORihbXMnA

Character Strengths

Link to Ted Talk on character strengths: https://youtu.be/DMWck0mKGWc

Link to the VIA Character Strengths Inventory: https://www.viacharacter.org/

Psychological Safety


LinkedIn Learning: “Psychological Safety: Clear Blocks to Innovation, Collaboration, and Risk-Taking”: https://lnkd.in/gNA-6hU
Appendix D: Sample Email Used in Positive Intervention #5

Subject: What’s your purpose?

Dear [colleague’s name]: Hope you are well and looking forward to your time off! As we discussed previously, I’d like to invite you to a reflection activity. It’s called the 10-word purpose statement. Here is the prompt:

Consider your purpose, a mission statement for your life. What unique strengths (e.g., character strengths), values, passions, talents, or skills can you bring to bear to positively influence your colleagues, clients, and the greater good?

Once you have thought through HOW, consider WHOM you will impact, and in what ways.

Note that Damon et al. (2003) share three distinguishing characteristics of a purpose:

● A purpose is goal-like and provides an ultimate aim toward which you can make progress.
● Your purpose is meaningful to you and is not based on cultural expectation, or expectations from your friends, parents or supervisors at work.
● Your purpose, while part of your own search for meaning, is also meaningful to and contributory towards others.

Now, for the Purpose Statement itself, write a short (no more than 10 word) personal purpose or mission statement. This is more difficult than it may seem, and a good way to start is by describing your sense of purpose in a paragraph, then sum it up in a sentence, and finally, say it in less than 10 words. I encourage you to keep the drafts of your preparatory paragraph for personal reference and to help explain your mission statement. Also note that you don’t have to have it all figured out. Our purpose can evolve over time. Tap into what you think yours is right now.

OPTIONAL: With the team’s consent, we could set up a MS Teams chat after the break and post our statements and read each other’s. I’d ask that you read at least 2 of your colleagues’ statements and respond with your observations of them already exhibiting this purpose, or encouraging them in their pursuit of their mission in the future. Being as specific as possible with our comments of support and recognition is a way of practicing
and role-modeling active-constructive responding (if you’re unsure of what ACR is, you can Google it or watch this video: https://youtu.be/qRORihbXMnA).

This activity is optional! But I think it would be fun and invigorating. Here is my 10-word purpose: [provide example].

(Note: Don’t sweat the content or specifics of your individual purpose – this is meant to be a fun assignment and to remind you of the amazing purpose and meaning there is for your life)

Be well,
[Well-being ambassador’s name]
Appendix E: Measurement Tools

*Life Orientation Test-Revised (LOT-R)*

The scale is available for free individual use here: [https://positivepsychology.com/life-orientation-test-revised/](https://positivepsychology.com/life-orientation-test-revised/)

*Connor-Davidson Resilience Scale (CD-RISC)*


*Satisfaction with Life Scale*

The scale is available for individual use here: [https://www.authentichappiness.sas.upenn.edu/questionnaires/satisfaction-life-scale](https://www.authentichappiness.sas.upenn.edu/questionnaires/satisfaction-life-scale)

*PERMAH-Profiler*

The scale is available for free individual use here: [https://permahsurvey.com/](https://permahsurvey.com/)

Team and firmwide measurements are available for a fee here: [https://permahsurvey.com/organizations/](https://permahsurvey.com/organizations/)