

ACCOUNTING STUDENTS' PERCEPTION VS.
REALITY OF STRESS IN ACCOUNTING

by

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Abstract

The accounting industry is typically perceived as stressful with studies dating back to the 1950s describing occupational stress in the field (Smith, 1990). This is evident today when looking at the high employee turnover rates in public accounting. Inside Public Accounting surveyed 574 public firms in 2022 and found that 29% of the firms experience employee turnover higher than 20% (IPA, 2022). Using the Perceived Stress Scale (Cohen et. al., 1983), this study investigates accounting professionals' perceptions of stress and compares it to accounting students' perceptions of stress in public accounting. This study finds significant differences in stress levels in the busy season as compared to the non-busy season. Additionally, this study investigates extracurricular activities that professionals participate in that reduce stress. The aim of this study is to help students gain a better understanding of stress in public accounting and ways to maintain a work-life balance.

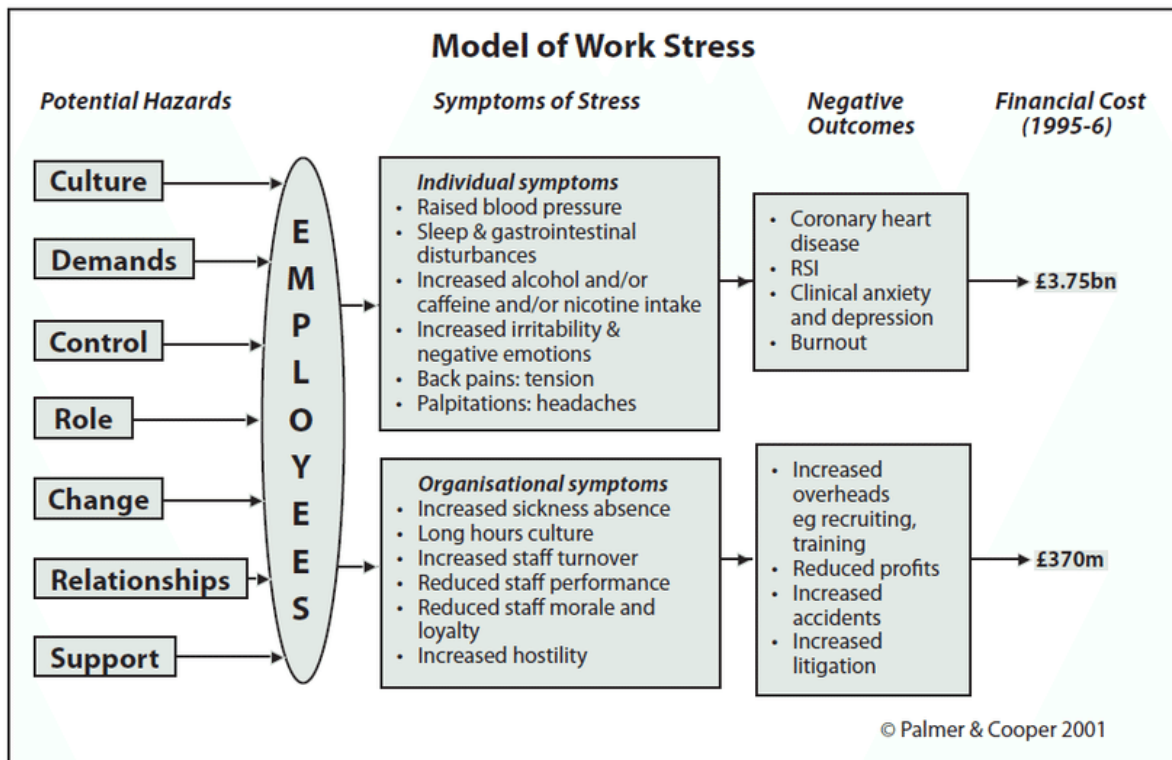
Introduction

The accounting industry is typically perceived as stressful with studies dating back to the 1950s describing occupational stress in the field (Smith, 1990). This is evident today when looking at the high employee turnover rates in public accounting. Inside Public Accounting surveyed 574 public firms in 2022 and found that 29% of the firms experience employee turnover higher than 20% (IPA, 2022). This has cost firms a lot of money due to the direct costs associated with replacing a professional staff member being as much as 50%-60% of the employee's annual salary (Mitchell, Holtom, & Lee, 2001). In an effort to retain employees, firms have begun investing more in employee retention strategies. Such strategies include raising starting salaries, investing in employee well-being (no-cost counseling, fitness and wellness funds, retreats, etc.), and automating repetitive tasks to allow employees to do more meaningful work (Pitstick, 2022).

Background

Work-related stress as defined by the European Commission is “a pattern of emotional, cognitive, behavioral, and physiological reactions to adverse and noxious aspects of work content, work organization, and work environment.” (European Commission, 2000). Work-related stress is a global issue that affects many different types of businesses. According to a 2021 American Psychological Association survey, 59% of employees experience negative impacts from work-related stress (APA, 2021). This problem not only affects America but other parts of the world as well. A Health and Safety Executive survey in Great Britain found that about half of all working days lost can be attributed to stress, anxiety, or depression (HSE, 2022). Both studies were conducted across multiple industries but show the prevalence of work-related

stress in our world. Other effects of work-related stress have been listed in a Work Stress Model by Palmer and Cooper in 2001.



This model shows potential stressors that may weigh on an employee which will then have effects on both the individual and the organization. Palmer and Cooper also showed the financial costs relating to the effects of Work Stress in 1995-1996 (Cooper & Palmer, 2013).

A study on stress and stress management in public accounting examined eight different work-related sources of stress (Sanders & Fulks, 1995) The study found that staff accountants reported either the highest or second-highest level in five of the stressors when compared to other positions at a public accounting firm. The work-related stressors most prevalent in staff accountants are role ambiguity, role conflict, qualitative overload, career progression, and job scope.

These stressors can fall into the different categories of potential hazards in the Model of Work Stress. Role ambiguity and role conflict fall into the role category of hazards because staff accountants have stress coming from unclear expectations and conflicting demands of their current role. Qualitative overload and job scope can be categorized as the demands hazard because both stressors relate to the job requirements and the individual's ability to fulfill them. Stress from career progression relates to the individual's perceived opportunities to advance. This could be categorized into multiple categories of hazards such as culture, demands, role, or change depending on the firm's advancement policies. Staff accountants also reported the highest level of psychosomatic distress which are physical problems that are associated with mental stress. When applied to the Model of Work Stress, the potential hazards of demands and roles are prevalent for staff-level accountants.

A big disadvantage of working for a large multinational accounting firm is that there are a large number of hours required of the employees (Bagley, Dalton & Ortegren, 2012). The hours reported to the firms may also not be accurate based on the actual hours of work performed. A 2014 study found that there is a relationship between management controls and work-life balance (Ladva & Andrew, 2014). This study was conducted by interviewing ten junior accountants in four different multinational firms. Many of the junior accountants were dissatisfied with their work-life balance but saw their long days and work weekends as ways to advance their careers. Almost all interviewees admitted to under-reporting their hours to look more efficient to the firm. This was also seen as an act to advance their careers. This study found that time budgeting controls and the employee's will to look "efficient" sustain the long-hours culture in large multinational accounting firms.

The Perceived Stress Scale

The Perceived Stress Scale (PSS) is the most widely used psychological instrument for measuring stress (Cohen et. al., 1983). It is a self-reported survey that measures psychological stress in the last month. There are three versions of the PSS. The first PSS was a 14-item scale in 1983 that was developed in English (Cohen et al. 1983). In 1988, the PSS was shortened to a 10-item scale. The same year, a four-item PSS scale was introduced for ease of use (Cohen & Williamson, 1988). Lee (2012) found that the psychometric properties of the PSS-10 are superior to the other versions of the Perceived Stress Scale.

The ten-question scale uses 6 positive stress predictors (Questions 1, 2, 3, 6, 9, 10) and 4 negative stress predictors (Questions 4, 5, 7, 8) with the positive stress predictors scored on a 5-point Likert scale and the negative predictors scored on a reversed 5-point Likert scale. The higher the score means the higher probability of having higher perceived stress. Scores between 0-13 are considered low stress, scores between 14-26 are considered moderate stress, and scores between 27-40 are considered high perceived stress (State of New Hampshire Employee Assistance Program, 2023).

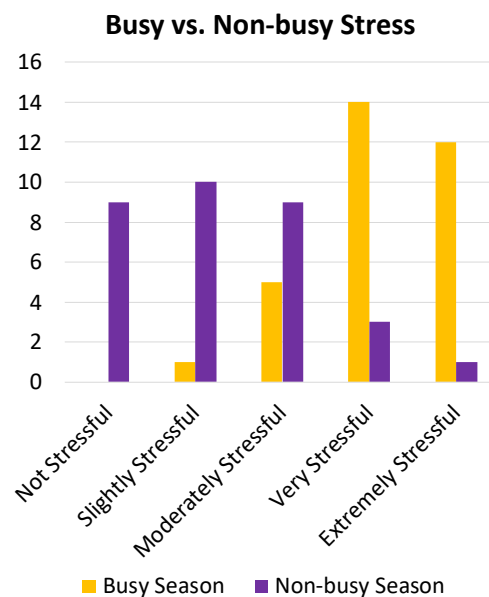
There are multiple studies that validate the scale across fields. Smith, Rosenberg, & Haight (2014) found that using the PSS10 was reliable in assessing the stress levels of business and accounting students among three U.S. universities. The mean PSS10 score for the full sample of 557 students was 16.90 (std. deviation, 6.45) which suggests that this population has moderate perceived stress (Smith et. al., 2014). Makhubela (2020) also contributed to the support of the PSS10 when studying psychological stress in South African university students. Their mean score for this population was 21.3 (std. deviation, 5.2). Another study regarding emotional intelligence and perceived stress among agricultural scientists used the PSS10 to find that the

mean score for men was 23.2 and the mean score for women was 24.6 (Ramesh, 2017). The total mean for Ramesh's sample was 23.9 which is higher than the previous two studies mentioned. It is interesting to note that men scored a lower PSS10 score in all three studies mentioned.

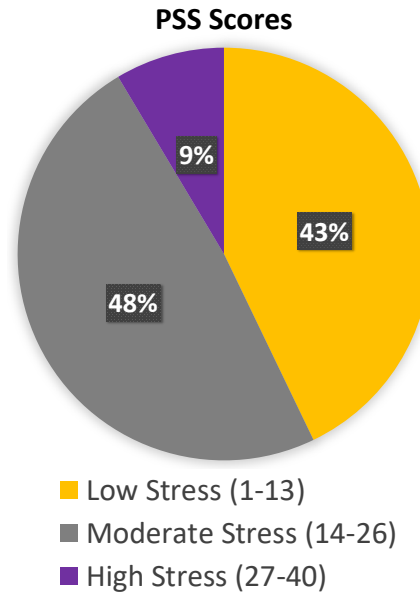
PSS-10 Appendix	
PSS1	In the last month, how often have you been upset because of something that happened unexpectedly?
PSS2	In the last month, how often have you felt that you were unable to control the important things in your life?
PSS3	In the last month, how often have you felt nervous and stressed?
PSS4	In the last month, how often have you felt confident about your ability to handle your personal problems?
PSS5	In the last month, how often have you felt that things were going your way?
PSS6	In the last month, how often have you found that you could not cope with all the things that you had to do?
PSS7	In the last month, how often have you been able to control irritations in your life?
PSS8	In the last month, how often have you felt that you were on top of things?
PSS9	In the last month, how often have you been angered because of things that happened that were outside of your control?
PSS10	In the last month, how often have you felt difficulties were piling up so high that you could not overcome them?

Findings (Professional)

Our full sample consisted of 33 professionals in various roles with various companies of different sizes. Job titles include owners, partners, managers, and staff. The sample consisted of 10 males (33.33%) and 20 females (66.67%) with the majority working at local accounting firms (93.55%). The ages of the participants ranged from 25 years to above 65 years old with a majority in the range of 55-64 years old (31.25%). Experience ranged from 4 to above 10 years with a majority having over 10 years of experience in full-time accounting (78.95%). Most participants have been in their current role (63.16%) with their current employer (52.63%) for over 10 years.



The mean Perceived Stress Scale score of our sample was 15.09. This mean is lower than the three studies mentioned before (Smith et. al., 2014) (Ramesh, 2017) (Makhubela, 2020). Our professional data regarding differences in gender is not consistent with the other studies with the mean male score of 16.9 being higher than the female mean of 14.6.



The mean number of hours worked per week in the past month at the time our survey was taken was 40.11 hours (std. deviation, 12.46). When asking the participants, “How satisfied are you with your work-life balance?” the mean answer was “Neither satisfied nor dissatisfied” scored as a 3 from a 1 through 5 range (std. deviation, 1.41). The mean of job satisfaction was 3.6875 with the same parameters as the previous question (std. deviation, 1.33).

Through the 33 responses in our professional survey, we found significant correlations between some of our results. We found that job satisfaction is significantly negatively correlated with the time participants are with their current employer ($p\text{-value} = 0.0327$). The amount of time participants spend doing things they enjoy outside work is significantly negatively correlated with PSS1 and PSS2 which involved how often participants have been upset because of something happening unexpectedly and how often they felt that they were unable to control the important things in their life ($p\text{-value} = 0.0114$ & 0.0024 , respectively). We found that participants that responded yes to “Do you feel that you can maintain a healthy social life?” are less likely to want to leave their job ($p\text{-value} = 0.016$). There is a significant positive correlation between the number of hours participants spend working and the amount of time they have both

been in their current role as well as doing full-time accounting (p-value = 0.0016 & 0.0104, respectively). We also found that stress levels during the busy season and non-busy season are significantly correlated with the participants thinking about leaving their current job (p-value = 0.0022 & 0.0299, respectively).

Some notable responses from the sample of professionals regarding the open-response question, “Do you feel that you can maintain a healthy social life? Why or why not?”

include:

- “Not during tax season. It is becoming harder as tax season seems to last longer and longer each year. There are fewer CPAs in practice, therefore more work. We have had to fire clients each year just to keep employees. On the bright side job security.”
- “Too much work, not enough staff, poor planning of management, too much tax law change. Too much focus on billable work and recovery.”
- “Hoping so in the coming year, the past 2 to 3 years have been the worst.”

Some notable responses from participants regarding stress during the busy season include:

- “Working 60+ hours a week on end to meet deadlines and trying to not make mistakes when tired. Clients pushing for their returns to be completed faster. No work life balance during busy season. Work and sleep with very little else.”
- “The longer hours making keeping up with life (errands, appointments, social activities, self-care) more difficult. The fatigue from the longer hours also makes everything more difficult, adding to the stress.”

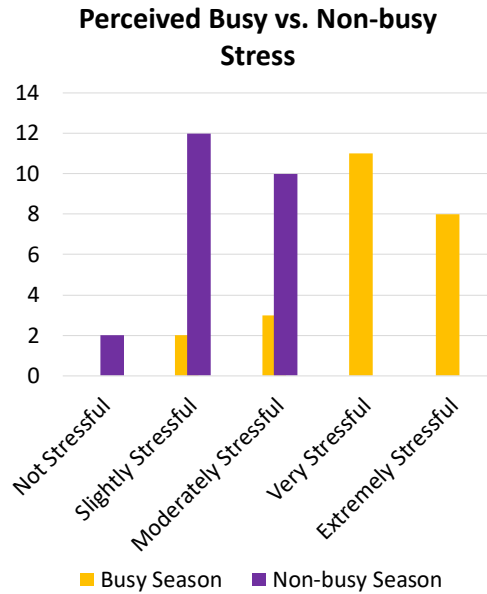
- “During busy season it is normal to work 60 hours per week. That involves working late at night and on the weekends. The amount of work can feel overwhelming. There is very little free time. Stress is high. Vacations are not allowed to be taken during busy season.”

Some notable responses from the participants regarding stress during the non-busy season include:

- “During the non-busy season, stress is much lower. This is the time of year that vacations can be taken and work is much less stressful. We generally only work 36 hours a week during non-busy season. This allows us to take off at noon on Fridays.”
- "Catching up on everything missed during busy season”

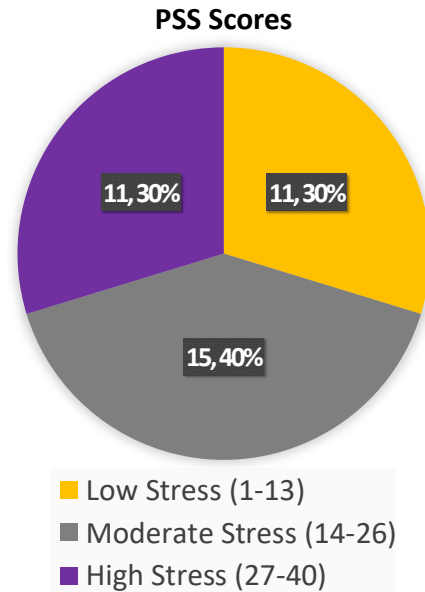
Findings (Students)

Our full sample consisted of 27 students from a large regional university. The majority of our participants were graduate students (40.74%) or seniors (37.03%). 33% of our sample planned to go into public accounting, 22% may or may not go into public accounting, and the remaining 45% do not want to go into public accounting. There were 16 females (59.3%) and 9 males (40.7%) in our sample.



The mean Perceived Stress Scale score of our sample was 23.74. This mean was 8.65 points higher than the sample of professionals. This 23.74 mean is also higher than Smith's (2014) mean of 16.90 in business and accounting students among three U.S. comprehensive universities and Makhubela's (2020) mean of 21.3 in South African university students. It was not higher than the scientists in the agricultural research service which had a mean of 23.9 (Ramesh, 2017).

Our student data regarding differences in gender is consistent with the other studies with the mean female score of 24.88 being significantly higher than the male mean of 21 (p-value = .0104).



Through the 27 responses in our student survey, we found significant correlations between some of our results. The Perceived Stress scale scores were correlated with several other items on the survey. We found that students with higher PSS scores plan to work for a larger firm (p-value = 0.0193). High PSS scores are negatively correlated with the perception of work-life balance (p-value = 0.0159). PSS scores are higher for people who perceive that their job will be more stressful on a daily basis (p-value = 0.0118). PSS scores are negatively correlated with their belief that college is preparing them for stress management in the accounting industry (p-value = 0.0069). Older students and women are more likely to score higher on the PSS-10 (p-value = 0.0196 & 0.0104, respectively). However, older students and women are also more likely to believe that college is better preparing them for stress management in the accounting industry (p-value = <.0001 & 0.0022, respectively). Students believe that work-life balance is better at smaller firms (p-value = 0.0447). Students' perception of work-life balance is negatively correlated with the stress levels of the non-busy and busy seasons (p-value = 0.0002 & 0.0025, respectively).

Some notable responses from the sample of students regarding the open-response question, “Do you feel that you can maintain a healthy social life? Why or why not?” include:

- “Yes, while I know it will be difficult, I think I will be able to take some time to spend with friends because I know that's the best way for me to unwind and relax.”
- “Yes, healthy social life is very important. Having someone who understands or relates to your trouble can be very comforting. A good friend can give you advice on the thing you're not quite sure of and that could help you make the right choices.”
- “Every firm preaches work-life balance but when you actually talk to first-year accountants they are being slammed with work and have no balance. I worry I will not work at my big four job because there won't be balance. I understand busy seasons, but it seems like first-year accountants at big fours get burnt out so quickly”

Conclusion

In summary, this study shows that our sample of students scored higher on the Perceived Stress scale than our sample of professionals. The results show that both professionals and students are consistent in their perspectives about stress during the busy season and the non-busy season being that the busy season is more stressful than the non-busy season. The top three activities that contribute towards a healthy work-life balance for both students and professionals are spending time with family or friends, exercising, and watching movies or tv series. This study shows that students are aware of the stress in the accounting field.

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Appendix I: Survey Instrument - Professionals

Dear Participant,

Your participation is requested in a brief research study on work-life balance. The purpose of this research study is to gather information on work-life balance in accounting.

You are being invited to take part in this research study because you work in the accounting profession. The decision to take part in this research study is yours to make. If you volunteer to take part in this research study, you will be one of about 100 individuals to do so.

Who are the Principal Investigators?

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Are there reasons I should not take part in this research?

You should not volunteer for this research if you are under 18 years of age.

Where is the research going to take place and how long will it last?

The research will be completed online by individuals who agree to participate in the study. Completing the online questions is expected to take approximately 12 minutes.

What will I be asked to do?

You will be asked to respond to several questions that concern your opinions on work-life balance and your background.

What risks do I incur if I take part in the research?

We do not know of any risks (the chance of harm) or personal benefits that will accrue to you from participating in this research.

Will I be paid for taking part in this research?

You will not be paid for taking part in this research.

Will it cost me to take part in this research?

It will not cost you any money to be part of the research.

Who will know that I took part in this research and learn personal information about me?

The responses of participants in the study will be aggregated and individual responses will not be attributed to any individual. We will not know the names of individuals that participate in the study.

How will you keep the information you collect about me secure? How long will you keep it?

Your responses to the questions will be retained electronically on a secure laptop computer. Personal identifying information will not be collected. Responses will be retained for approximately seven years.

What if I decide I do not want to continue in this research?

You may choose not to answer any or all questions, and you may stop at any time. There is no penalty for not taking part in this research study.

Who should I contact if I have questions?

We are available to answer any questions concerning this research now or in the future. Our contact information is included at the top of this consent form.

If you have questions about your rights as someone taking part in research, you may contact the ECU University & Medical Center Institutional Review Board (UMCIRB) at phone number 252-744-2914 (weekdays, 8:00 am-5:00 pm).

I have decided I want to take part in this research. What should I do now?

By advancing to the survey questions, you are agreeing:

I have read the above information. I have had an opportunity to ask questions about things in this research I did not understand and have received satisfactory answers.

What is your current job title?

How long have you been in your current role?

- Less than 1 year
- 1-3 years
- 4-6 years
- 7-9 years
- 10+ years

How long have you been with your current employer?

- Less than 1 year
- 1-3 years
- 4-6 years
- 7-9 years
- 10+ years

How long have you worked full-time in accounting?

- Less than 1 year
- 1-3 years
- 4-6 years
- 7-9 years
- 10+ years

In the last month, how often have you:

	Never	Almost Never	Sometimes	Fairly Often	Very Often
Been upset because of something that happened unexpectedly?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt that you were unable to control the important things in your life?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt nervous and "stressed"?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt confident about your ability to handle your personal problems?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt that things were going your way?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Found that you could not cope with all the things that you had to do?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Been able to control irritations in your life?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt that you were on top of things?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Been angered because of things that were outside of your control?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt difficulties were piling up so high that you could not overcome them?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

How satisfied are you with your work-life balance?

- Extremely dissatisfied
- Somewhat dissatisfied
- Neither satisfied nor dissatisfied
- Somewhat satisfied
- Extremely satisfied

What do you do to contribute toward a successful work-life balance or reduce your stress relating to work?

- Volunteer
- Exercise
- Spend time with family or friends
- Spend time with pets
- Watch movies or tv series
- Outside recreational activities (Canoeing, Hiking, etc.)
- Art
- Music
- Other: _____
- None of the above

On average, how many hours outside of work per week do you spend doing the activities above?

What do you do at work or with coworkers to contribute toward a successful work-life balance or reduce your stress relating to work?

- Volunteer
- Listen to music
- Eat lunch with coworkers
- Take frequent breaks
- Go to happy hour
- Other: _____
- None of the above

Do you feel that you can maintain a healthy social life?
Why or why not?

Does your job have a busy season?

- No
- Yes

Display This Question:

If Does your job have a busy season? = Yes

How stressful is your job during busy season?

- Not Stressful
- Slightly Stressful
- Moderately Stressful
- Very Stressful
- Extremely Stressful

Display This Question:

If Does your job have a busy season? = Yes

Please provide additional information regarding stress during busy season (causes, what it looks like, etc.)

Display This Question:
If Does your job have a busy season? = Yes

How stressful is your job during non-busy season?

- Not Stressful
- Slightly Stressful
- Moderately Stressful
- Very Stressful
- Extremely Stressful

Display This Question:
If Does your job have a busy season? = Yes

Please provide additional information regarding stress during non-busy season (causes, what it looks like, etc.)

Display This Question:
If Does your job have a busy season? = No

How stressful is your job on a daily basis?

- Not Stressful
- Slightly Stressful
- Moderately Stressful
- Very Stressful
- Extremely Stressful

Display This Question:
If Does your job have a busy season? = No

Please provide additional information regarding stress on a daily basis (causes, what it looks like, etc.)

If you have been promoted at your current employer, how has your stress changed compared to your previous role?

- Current role is much more stressful than the previous role
- Current role is somewhat more stressful than the previous role
- Current role has about the same amount of stress as the previous role
- Current role is somewhat less stressful than the previous role
- Current role is much less stressful than the previous role
- N/A

In the past month, how many hours per week have you worked on average?

Are you required to report your hours to management?

- Yes
- No

Display This Question:

If Are you required to report your hours to management? = Yes

How often do you underreport your times to look more efficient?

- Never
- Sometimes
- About half the time
- Most of the time
- Always

How well did college prepare you for stress management in the accounting industry?

- Not well at all
- Slightly well
- Moderately well
- Very well
- Extremely well

What is your age?

- 18-24 years old
- 25-34 years old
- 35-44 years old
- 45-54 years old
- 55-64 years old
- 65+ years old

What is your gender?

What is your marital status?

- Single (never married)
- Married, or in a domestic partnership
- Widowed
- Divorced
- Separated

How many children do you have?

- 1
- 2
- 3
- 4
- 5+

What size firm do you work for?

- Big Four
- National
- Regional
- Local

How satisfied with your job are you?

- Extremely dissatisfied
- Somewhat dissatisfied
- Neither satisfied nor dissatisfied
- Somewhat satisfied
- Extremely satisfied

How often do you think about leaving your current job?

- Never
- Sometimes
- About half the time
- Most of the time
- Always

Appendix II: Survey Instrument – Students

Dear Participant,

Your participation is requested in a brief research study. You are invited to take part in this research study because you are an accounting student. The decision to take part in this research study is yours to make. If you volunteer to take part in this research study, you will be one of about 100 individuals to do so.

The purpose of this research study is to gather information on work-life balance in accounting.

Who are the Principal Investigators?

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Under the direction of:
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Are there reasons I should not take part in this research?

You should not volunteer for this research if you are under 18 years of age.

Where is the research going to take place and how long will it last?

The research will be completed online by individuals who agree to participate in the study. Completing the online questions is expected to take approximately 12 minutes.

What will I be asked to do?

You will be asked to respond to several questions that concern your opinions on work-life balance and your background.

What risks do I incur if I take part in the research?

We do not know of any risks (the chance of harm) or personal benefits that will accrue to you from participating in this research.

Will I be paid for taking part in this research?

You will not be paid for taking part in this research.

Will it cost me to take part in this research?

It will not cost you any money to be part of the research.

Who will know that I took part in this research and learn personal information about me?

The responses of participants in the study will be aggregated and individual responses will not be attributed to any individual. We will not know the names of individuals that participate in the study.

How will you keep the information you collect about me secure? How long will you keep it?

Your responses to the questions will be retained electronically on a secure laptop computer. Personal identifying information will not be collected. Responses will be retained for approximately seven years.

What if I decide I do not want to continue in this research?

You may choose not to answer any or all questions, and you may stop at any time. There is no penalty for not taking part in this research study.

Who should I contact if I have questions?

We are available to answer any questions concerning this research now or in the future. Our contact information is included at the top of this consent form.

If you have questions about your rights as someone taking part in research, you may contact the ECU University & Medical Center Institutional Review Board (UMCIRB) at phone number 252-744-2914 (weekdays, 8:00 am-5:00 pm).

I have decided I want to take part in this research. What should I do now?

By advancing to the survey questions, you are agreeing:

I have read the above information. I have had an opportunity to ask questions about things in this research I did not understand and have received satisfactory answers.

What is your current year in college?

- Freshman
- Sophomore
- Junior
- Senior
- Graduate Student

Do you plan on going into public accounting?

- Definitely not
- Probably not
- Might or might not
- Probably yes
- Definitely yes

Display This Question:

If Do you plan on going into public accounting? = Definitely yes

Or Do you plan on going into public accounting? = Probably yes

Or Do you plan on going into public accounting? = Might or might not

What size firm do you believe you will work for?

- Big Four
- National
- Regional
- Local
- Not Sure

In the last month, how often have you:

	Never	Almost Never	Sometimes	Fairly Often	Very Often
Been upset because of something that happened unexpectedly?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt that you were unable to control the important things in your life?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt nervous and "stressed"?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt confident about your ability to handle your personal problems?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt that things were going your way?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Found that you could not cope with all the things that you had to do?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Been able to control irritations in your life?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt that you were on top of things?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Been angered because of things that were outside of your control?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Felt difficulties were piling up so high that you could not overcome them?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please answer the remaining questions thinking about your first full-time accounting job after college.

What is your perception of work-life balance in the accounting industry?

- Extremely unbalanced
- Somewhat unbalanced
- Neither balanced nor unbalanced
- Somewhat balanced
- Extremely balanced

What do you believe would contribute toward a successful work-life balance or reduce stress relating to work?

- Volunteer
- Exercise
- Spend time with family or friends
- Spend time with pets
- Watch movies or tv series
- Outside recreational activities (Canoeing, Hiking, etc.)
- Art
- Music
- Other: _____
- None of the above

What do you believe you will do at work or with coworkers to contribute toward a successful work-life balance or reduce your stress relating to work?

- Volunteer
- Listen to music
- Eat lunch with coworkers
- Take frequent breaks
- Go to happy hour
- Other: _____
- None of the above

Do you feel that you will be able to maintain a healthy social life? Why or why not?

Do you believe your job will have a busy season?

- Yes
- No

Display This Question:

If Do you believe your job will have a busy season? = Yes

How stressful do you believe your job will be during busy season?

- Not Stressful
- Slightly Stressful
- Moderately Stressful
- Very Stressful
- Extremely Stressful

Display This Question:

If Do you believe your job will have a busy season? = Yes

How stressful do you believe your job will be during non-busy season?

- Not Stressful
- Slightly Stressful
- Moderately Stressful
- Very Stressful
- Extremely Stressful

How stressful do you believe your job will be on a daily basis?

- Not Stressful
- Slightly Stressful
- Moderately Stressful
- Very Stressful
- Extremely Stressful

How many hours on average do you believe you will work per week?

How often do believe you will underreport your times to look more efficient?

- Never
- Sometimes
- About half the time
- Most of the time
- Always

How well do you believe college will prepare you for stress management in the accounting industry?

- Not well at all
- Slightly well
- Moderately well
- Very well
- Extremely well

What is your age?

- 18 years old
- 19 years old
- 20 years old
- 21 years old
- 22 years old
- 23+ years old

What is your gender?
