Psychological Wellbeing of Australian Accounting Professionals in the Post-Pandemic Workplace

Report on a 2022 survey



Image from Microsoft 365



Association of Australia and New Zealand

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Executive Summary

Key findings

Accounting professionals' work-related psychological wellbeing was measured using the Positive and Negative Affect Schedule (PANAS)

- More than half (58%) of the respondents *regularly, often*, or *always* experience Negative Affects ¹ (irritable, worried, upset, nervous, scared, anxious, and depressed) at work.
- 28% *regularly* experience Negative Affects at work and 30% *often* or *always* experience them.
- 89% of the respondents *regularly, often*, or *always* experience Positive Affects (interested, excited, valued, enthusiastic, inspired, proud, attentive, loved) at work.
- 23% *regularly* experience Positive Affects at work and 66% *often* or *always* experience them.
- One of the respondents *never* experiences Positive Affects at work, while 16 (11%) report only having these feelings *sometimes*.

Demographic factors influencing work-related psychological wellbeing

- Older respondents, those who take middle manager responsibilities, or work in small or large, rather than medium, organisations have fewer work-related Positive Affects than others.
- More Positive Affects are found in organisations that support flexible work arrangements.
- Having more work-from-home days per week is associated with fewer Positive Affects.
- Negative Affects are significantly associated with Big-4 firms and taking sick leave.

Job demands and resources and personal resources

- Accountants experience substantial job demands in all five aspects measured: cognitive demands, work pressure, work hassles, role conflict and emotional demands. Of these five, the most prominent are cognitive demands and work pressure.
- All five of these job demands have a positive and significant relationship with Negative Affects at work.
- Work hassles significantly reduce Positive Affects at work.

¹ Positive and Negative Affects are capitalised for differentiation where this report refers to these measures as described in the PANAS scale.

- Five aspects of job resources, that is, opportunities for development, job autonomy, co-worker support, supervisor support, and feedback were measured and all five have a positive and significant relationship with Positive Affects at work.
- Opportunities for development significantly reduces Negative Affects at work.
- Three aspects of personal resources, namely, self-efficacy, optimism, and resilience, were measured and the two former aspects have a significant and positive relationship with Positive Affects.
- Optimism and resilience are significantly associated with fewer Negative Affects in the workplace.

Conclusions and recommendations

The analyses presented in this report highlight that, while accountants experience Positive Affects at work, many also experience Negative Affects regularly, and some always have negative feelings at work. These Negative Affects are also related to age and poor health, type of firm, and the job demands in their workforce. The findings suggest that greater attention should be paid to implementing strategies that enhance workplace wellbeing in Big-4 firms and more workplace support is needed for those returning from sick leave. The study also finds that positive benefits could be introduced by offering more opportunities to work flexibly – but not alone – and allowing for better control over administrative red tape or 'hassles'. Increases in resources provided to accountants across all five categories measured – opportunities for development, job autonomy, co-worker support, supervisor support, and feedback – should be sought to improve accountants' psychological wellbeing at work.

The study also adds a cautionary note to firms to assess the personal resources of accountants within their workforce, specifically self-efficacy, optimism, and resilience, and improve workplace settings where this is lacking. Doing so will improve accountants' psychological wellbeing, particularly amongst vulnerable staff.

1. Introduction

Disruption caused by the COVID-19 pandemic has highlighted the importance of understanding and prioritising employee psychological wellbeing. A survey conducted by SafeWork NSW found that 38% of supervisors and 27% of workers reported feeling mentally unwell (Donnelly et al., 2020). The accounting profession is no exception, with accountants feeling the mental strain as businesses turn to the profession for advice (CPA, 2021; CA ANZ, 2022). Alarmingly, 53% of respondents to a survey of UK accountants reported their stress levels caused them serious concern (Accounting Web, 2020). The CA ANZ member wellbeing survey in March 2022 found that 59% of members were experiencing worse mental health because of the pandemic and reported struggles with managing work–life balance in an uncertain environment (CA ANZ, 2022). There have been calls for more attention to the psychological wellbeing of accountants, given the toll from supporting businesses in difficult times (Albino & Gagnon, 2021), and particularly because many accountants do not access help. Of the members surveyed by CA ANZ in 2022, two in five identified struggling with mental health issues but not accessing help (CA ANZ, 2022).

This research, using a survey method, provides insights into factors influencing accountants' psychological wellbeing in the post-pandemic workplace. The survey was conducted among accounting professionals in Australia during May 2022. The findings will assist the profession in addressing challenges associated with the psychological wellbeing of workforces.

2. Survey Methodology and Demographics

2.1 Methodology

The study used a survey method, with the survey instrument designed after an extensive review of the relevant literature. Where possible, the measures in the survey instrument were obtained from validated scales developed and used in prior studies.

Consistent with prior studies, work-related psychological wellbeing is conceptualised as subjective wellbeing related to perceived mental health and emotions that employees experience at work (Nahrgang et al., 2011; Seib-Pfeifer et al., 2017). Psychological wellbeing in this study is measured using a 15-item scale adapted from the Positive and Negative Affect Schedule (PANAS). This scale was developed by Watson et al. (1988) and has been widely used in studies on employee psychological wellbeing to measure affective states associated with work (Kafetsios & Zampetakis, 2008; Kaplan et al., 2009; Seib-Pfeifer et al., 2017).

Furthermore, the study draws on job demands-resources (JD-R) theory, a theoretical model of occupational wellbeing (Bakker & Demerouti, 2014; Bakker et al., 2005; Demerouti et al., 2001), widely used to understand employee wellbeing and inform policymaking (Bakker & Demerouti, 2017; Tims et al., 2013). JD-R theory suggests that employee wellbeing is a function of the work environment and can be characterised according to two general categories of work conditions, namely job demands and job resources (Bakker & Demerouti, 2017). Application of JD-R theory assists to identify factors associated with wellbeing that are applicable to various occupational settings (Bakker & Demerouti, 2007). Recent expansion of JD-R theory incorporates personal resources, identified as a crucial factor in explaining employee wellbeing (Bakker & Demerouti, 2017; Xanthopoulou et al., 2013).

Pilot tests of the survey were conducted to ensure the validity of the instrument.² The survey was administered online using a web-based survey platform, QuestionPro,

² The research instrument was pilot tested among three academics, two accounting graduates, and five accountants who did not participate in the final survey. Based on the feedback from pilot tests, minor editorial changes to the instrument were made to improve clarity.

during May 2022.³ A total of 151 accountants were recruited through the QuestionPro Sample Service team. Data were statistically analysed using SPSS.

2.2 Demographics

- A total of 151 accounting professionals participated in the survey, of which 76 (50%) were females and 74 (49%) were males.
- The average age was 39 years old.



Figure 1 Gender of respondents





³ Ethics approval for this research project was granted by the Human Research Ethics Committee, the University of Newcastle (Reference Number: H-2020-0012).

Figure 3 Work experience of respondents

- On average, respondents had 19 years of work experience with 16 years of accounting related work experience.
- Around 60% of respondents had CPA or CA qualifications.
- Around 83% were ongoing full-time staff.



Figure 4 Employment status of respondents



Figure 5 Position of respondents

- About 55% of the respondents had managerial positions and the remaining were non-managerial staff (including interns, associates, and seniors).
- About 60% of the respondents worked in financial accounting areas and 16% worked in the management accounting field.



Figure 6 Areas of work of respondents



 About 24% of respondents were from non-Big 4 firms and 13% were from Big-4 firms. Also, 37% worked in Australian listed companies and 23% worked in Australian nonlisted companies.



Figure 7 Type of organisation

 About 36% of the respondents were from accounting firms, 21% from the financial and insurance service sector, 7% from other professional services. Respondents' organisations have 2035 employees on average.



Figure 8 Industry of respondents

3. Findings

3.1 Work-related Psychological Wellbeing of Accounting Professionals

Psychological wellbeing was assessed by asking respondents how often they experienced Positive and Negative Affects at work. The adapted PANAS scale used in the survey divides 15 types of feelings into seven Negative Affects and eight Positive Affects. Table 1 presents the descriptive statistics of these Negative and Positive Affects at work. Negative Affects are the feelings of being irritable, worried, upset, nervous, scared, anxious, and depressed. About 28% of respondents reported regularly experiencing these Negative Affects at work, with 30% reporting they often or always experienced these feelings at work. Positive Affects capture the feelings of being interested, excited, valued, enthusiastic, inspired, proud, attentive, and loved. About 23% of respondents reported regularly experiencing these Positive Affects at work, and 66% reported they often or always experienced these feelings.

It Is possible that the same respondents experienced both Positive and Negative Affects at different times, so these two measures are not mutually exclusive. However, the cumulative percentages calculated by adding *regularly, often*, and *always* in each category in Table 1 show that Negative Affects occur at least regularly for more than half of respondents (58%), while 89% of respondents report Positive Affects. While the positive finding in most cases is encouraging, close to two thirds of respondents reporting more than regular negative feelings is concerning from a psychological wellbeing perspective. In the same vein, it is also important to note that one respondent *never* experienced positive feelings at work, while 16 (11%) reported only having these feelings *sometimes*.

Negative Affects	n	%	Positive Affects	n	%
Never	9	6.0	Never	1	0.7
Sometimes	54	35.8	Sometimes	16	10.6
Regularly	42	27.8	Regularly	35	23.2
Often	25	16.6	Often	55	36.4
Always	20	13.2	Always	44	29.1
Total	150*	100.0	Total	151	100.0

* One respondent did not respond to the questions related to Negative Affects.

3.2 Demographic Factors Influencing Work-related Psychological Wellbeing

We further examine the demographic effect on work-related psychological wellbeing. The results regarding demographic effects on Positive Affects at work are reported in Appendix I for regression results and in Table 2 for the comparison of means. The regression results reported in Appendix I reveal that age, position, and organisation size are significantly related to Positive Affects at work. Specifically, as shown in Table 2, accounting professionals who are older have fewer work-related Positive Affects than their peers. Those working in small or larger organisations have fewer of these positive feelings than those working in medium-sized entities. Also, those whose positions are categorised as associates, senior accountants, managers, or senior managers have fewer work-related Positive Affects than those in either lower or higher positions. We therefore conclude that as accountants get older, take on middle manager responsibilities, or work in small or large, rather than medium, organisations, the opportunities to experience positive feelings diminish. It is also worth noting that where organisations support flexible work arrangements, this is associated with more Positive Affects, but having more work-from-home days per week is associated with fewer Positive Affects. This suggests that providing more flexible work arrangements and simultaneously encouraging in-person interactions with colleagues in the workplace may be beneficial to accounting professionals' psychological wellbeing.

Age Categories	Mean	Ν
20–30	3.612	24
31–40	3.537	72
41–50	3.361	31
51–60	3.149	11
61–70	3.272	6
Total	3.471	144
Organisation Size	Mean	Ν
up to 100 employees	3.573	60
101–1000 employees	3.320	51
more than 1000 employees	3.509	33
Total	3.469	144
Position	Mean	Ν
Intern	4.460	3
Associate	3.446	29
Senior	3.322	37
Manger	3.300	44
Senior Manager	3.423	22
Partner	4.022	6
Chief Financial Officer	4.354	7
Other	3.460	3
Total	3.455	151

Table 2 Comparing means in Positive Affects across demographic categories

Note: Respondents who did not answer the relevant demographic questions are excluded from these analyses.

The results for demographic effects on Negative Affects at work are reported in Appendix I for regression results and in Table 3 for the comparison of means in Negative Affects. The regression results reported in Appendix I show that organisation type, time off work for being unwell, and number of children are significantly related to Negative Affects. Specifically, as shown in Table 3, respondents who work in Big-4 firms or those who take sick leave experience significantly more work-related Negative Affects than others, while number of children seems to reduce these Negative Affects. Due to the high level of COVID-19 infection during the survey period, it is likely that this was the cause of most sick leave.⁴ The results suggest that greater attention should be paid to implementing strategies that enhance accounting professionals'

⁴ New South Wales reported 301,478 confirmed COVID-19 cases during May 2022 (data available at data.nsw.gov.au).

workplace wellbeing in Big-4 firms and more workplace support is needed for those returning from sick leave, for example due to COVID-19.

Organisation type	Mean	Ν
Domestic non-Big 4	2.537	30
International non-Big 4	2.928	6
Big 4	3.098	19
Australian listed company	2.609	55
Australian non-listed company	2.101	35
Government	1.895	4
Other	2.290	1
Total	2.530	150
Days of sick leave in the last 4 weeks	Mean	Ν
0 days	2.132	81
1 day	2.825	18
2 days	2.633	18
3 days	2.945	11
more than 3 days	3.460	22
Total	2.530	150
Note: Respondents who did not answer the	relevant dem	nographic

Table 3 Comparing means in Negative Affects across organisation types and days of sick leave

questions are excluded from these analyses.

3.3 Job Demands and Work-related Psychological Wellbeing

We further draw on JD-R theory (Bakker & Demerouti, 2017) to examine the role of job demands and resources on accounting professionals' psychological wellbeing. Job demand is defined as 'aspects of the job that require sustained physical or mental effort and are therefore associated with certain physiological and psychological costs' (Bakker et al., 2005, p.170). Consistent with the existing literature on JD-R theory, we assess job demands perceived by individuals according to five aspects, namely work pressure, emotional demands, cognitive demands, role conflict, and hassles (Bakker et al., 2005; Demerouti et al., 2001).

The analyses reveal that most respondents perceived substantial job demands in all five aspects measured (scoring at or above 3). As shown in Table 4, cognitive demands (mean = 3.9) and work pressure (mean = 3.4) are the two most prominent aspects of job demands perceived by accounting professionals. Figure 9 presents the distributions on scores in each aspect of job demands.

Table 4 Means in each aspect of JD-R

Job demands aspects	N	Mean	Job resources aspects	Ν	Mean
Cognitive demands	151	3.900	Opportunities for development	151	3.832
Work pressure	151	3.434	Job autonomy	151	3.715
Work hassles	151	3.318	Co-worker support	150	3.706
Role conflict	150	3.047	Supervisor support	148	3.680
Emotional demands	151	2.903	Feedback	151	3.612

Note: Respondents who did not answer the questions that measures the relevant aspect of JD-R are excluded from these analyses.

Further regression analyses (Appendix II) show that work hassles significantly reduce Positive Affects at work. Therefore, having a work situation with lots of administrative hassles creates a situation where professional accountants experience fewer positive feelings at work. These aspects should be monitored and managed to improve professional accountants' wellbeing. This can be aided by improvement in job resources, as discussed next. Moreover, regression analyses (Appendix II) also show that all five aspects of job demands can significantly increase Negative Affects at work.

Figure 9 Five aspects of job demand











3.4 Job Resources and Work-related Psychological Wellbeing

Job resource is defined as 'aspects of the job that (a) are functional in achieving work goals, (b) reduce job demands and the associated physiological and psychological costs, or (c) stimulate personal growth and development' (Bakker et al., 2005, p. 170). We assess job resources perceived by individuals according to five aspects, namely job autonomy, co-worker support, supervisor support, performance feedback, and opportunities for development (Bakker et al., 2005).

The analyses reveal that most respondents perceived substantial job resources (scoring above 3) in all five categories measured. As shown in Table 4, opportunities for development (mean = 3.8) and job autonomy (mean = 3.7) are the two most prominent aspects of job resources perceived by accounting professionals. Figure 10 presents the distributions on scores in each aspect of job resources. The regression results presented in Appendix III show that all five aspects of job resources can significantly increase Positive Affects at work. Therefore, to improve accountants' psychological wellbeing, organisations should provide more of these job resources. Moreover, since opportunities for development significantly reduces Negative Affects at work, organisations are recommended to enhance development opportunities for accountants.

Figure 10 Five aspects of job resources











3.5 Personal Resources and Work-related Psychological Wellbeing

Personal resources are positive self-evaluations and individuals' sense of their ability to control and impact their environment successfully (Bakker & Demerouti, 2014). JD-R theory suggests that personal resources, including self-efficacy and optimism, can play a critical role in impacting employee wellbeing (Bakker & Demerouti, 2017; Xanthopoulou et al., 2013). In addition to self-efficacy and optimism, we also measure individuals' psychological resilience.

As shown in Table 5, respondents exhibit relatively high (scoring above 3) personal resources. The regression results presented in Appendix IV show that self-efficacy and optimism can significantly increase Positive Affects at work, while there is a marginally significant impact of personal resilience on Positive Affects at work. We also find that optimism and personal resilience reduces Negative Affects at work. The results suggest that accountants who are self-optimists and have high psychological resilience tend to have higher psychological wellbeing at work. This also means that those who are less optimistic and with low self-efficacy are more likely to experience worse psychological wellbeing. Thus, organisations are encouraged to identify individuals who maintain lower levels of optimism and self-efficacy and introduce resources that focus on improvement in their psychological wellbeing.

Personal resources aspects	Ν	Mean
Self-efficacy	151	3.860
Optimism	151	3.750
Resilience	151	3.222

Table 5 Means in each aspect of personal resources

4. Conclusions and Recommendations

This report has used data collected from a survey of accounting professionals in Australia, conducted in May 2022. The survey examined three main aspects related to psychological wellbeing, that is, Positive and Negative Affects using the PANAS scale, job demands and resources, and personal resources.

While a high percentage of professional accountants surveyed have positive feelings at work on at least a regular basis, from a psychological wellbeing perspective the findings are concerning, identifying that more than half of the respondents (58%) report more than regular negative feelings. The 17 respondents (12%) who report they *never* or *sometimes* experience positive feelings at work and 20 (13%) who *always* have negative feelings should be a concern for those monitoring and managing employee wellbeing for accounting professionals.

Perceptions that the study highlights as needing reorientation in professional accountants' workplaces include ageism and tolerance of poor health. As accountants get older and take on positions of more responsibility in larger organisations, their experiences of positive feelings diminish. In Big-4 firms in particular, the findings highlight a greater propensity for negative feelings amongst employees.

Increases in all five aspects of job demands measured (cognitive demands, work pressure, role conflict, hassles, and emotional demands) have a significant impact on the negative feelings of professional accountants. Potential positive benefits for wellbeing may be provided by more opportunities to work flexibly and simultaneously encouraging in-person interactions with colleagues. Job design that reduces opportunities for interruption ('hassles') could increase positive feelings.

The survey further highlights that accountants face substantial job demands across all five aspects measured which has a negative impact on their wellbeing. This impact can be mitigated by increases in resources offered to accountants as this has the effect of contributing to more positive feelings. Also, offering increased opportunities for development can help improve accountants' psychological wellbeing by mitigating negative feelings.

Firms should be particularly aware of accountants' personal resources that signal selfefficacy, optimism, and personal resilience. The absence of one or all of these characteristics undermines accountants' psychological wellbeing. The study, therefore, adds a cautionary note to firms to assess these personal resources of accountants and support initiatives that help improve their psychological wellbeing, particularly amongst vulnerable staff.

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Appendix I Regression results: Demographic effects on work-related psychological wellbeing

Work-related Positive Affects Work-related Negative Affects Age -0.028** -0.01 Male 0.339 -0.073 Number of children 0.19 -0.180 Years of work experience -0.002 -0.011 Years of accounting experience -0.014 0.032 Associate -0.866* -0.010 Associate -0.866* -0.043 Senior -0.509 -0.353 Senior -0.509 -0.353 Senior -0.745* -0.033 Senior -0.730** -0.325 Partner -0.660 0.173 Chief Financial Officer -0.593 -0.162 International non-big 4 -0.074 0.162 International non-big 4 -0.074 0.162 Australian listed company -0.276 0.922 Australian non-listed company -0.276 0.922 Other -0.295 1.860*** Organisation tenure 0.000 0.001 Organisation tenure <th>rtegreeten reedite. Dennegraphie t</th> <th>cheele en nent related peyenele</th> <th>giour wonboilig</th>	rtegreeten reedite. Dennegraphie t	cheele en nent related peyenele	giour wonboilig
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Associate (0.01) (0.02) Associate (0.486* (-0.406) Senior (-0.509 (-0.355) Manger (-0.745* (-0.19) Senior Manager (-0.38) (1.28) Senior Manager (-0.730** (-0.325) Partner (-0.66) (1.13) Chief Financial Officer (-0.593) (-0.17 Other position (-0.656* (-0.618) International non-big 4 (-0.074) (0.162) Big 4 (-0.074) (0.162) Australian listed company (-0.276) (0.922) (0.44) (-0.074) (0.65) Other (-0.50) (-0.618) Justralian non-big 4 (-0.074) (0.62) Australian non-listed company (-0.276) (0.922) Other (-0.295) 1.860*** O.000 (0.001) (0.65) Organisation size (-0.007* 0.000 Organisation tenure (0.008) (0.027) Work hours pe	Years of accounting experience	-0.014*	0.032
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The second se	Manger	-0.745*	-0.19
Senior Manager -0.730** -0.325 Partner (0.33) (1.28) Chief Financial Officer -0.168 0.276 Chief Financial Officer -0.656* -0.17 Other position -0.656* -0.656 International non-big 4 -0.074 0.162 ig 4 -0.074 0.162 Australian listed company -0.276 0.922 Australian non-listed company -0.290 (0.61) Australian non-listed company -0.295 1.860*** Organisation size -0.000 0.001 Organisation size -0.000 0.001 Organisation tenure 0.001 0.001 Work hours per week -0.007 0.18* 0.000 (0.01) 0.031 UFH days per week -0.007 0.16** 0.001 0.001 0.001 Work for being unwell -0.006 0.16** 0.002 -0.007 0.15* 0.004 (0.06) 0.077 0.005		(0.38)	(1.28)
Partner (0.33) (1.26) Chief Financial Officer -0.168 0.276 Other position -0.656* -0.618 International non-big 4 -0.074 0.162 0g 4 -0.074 0.162 Australian listed company -0.276 0.922 Australian non-listed company -0.276 0.922 Other 0.460 (0.77) Government -1.499* 0.295 Organisation size -0.000 0.000 Organisation size -0.000 0.001 Organisation size -0.002* 0.104 Organisation size -0.002* 0.001 Organisation tenure 0.000 0.001 Work hours per week -0.002* 0.104 Outof 0.001 0.001 Work hours per week -0.007 0.155 Outof 0.001 0.001 Work hours per week -0.007 0.155 Outof 0.006 0.019 Outof 0.006	Senior Manager	-0.730**	-0.325
Chincl 0.100 0.113 Chief Financial Officer 0.593 -0.17 Other position -0.656* -0.618 International non-big 4 -0.074 0.182 Big 4 -0.086 0.349** Australian listed company -0.276 0.922 Australian non-listed company -0.276 0.922 Government -0.489* 0.532 Government -0.494* 0.532 Other -0.295 1.860*** Government -1.499* 0.2965 Other -0.295 1.860*** Government -0.295 1.860*** Organisation size -0.000** 0.000 Organisation tenure 0.008 0.027 Work hours per week -0.001 0.001 Work hours per week -0.007 0.155 Choeff -0.006 -0.101* Up off work for being unwell -0.007 0.155 Time off work for being unwell -0.007 0.155 Up off work	Partner	-0.168	(1.20) 0.276
Chief Financial Officer -0.593 -0.17 Other position -0.656* -0.618 International non-big 4 -0.074 0.162 Big 4 -0.074 0.231 Australian listed company -0.276 0.922 Australian non-listed company -0.276 0.922 Government -1.499* 0.236 Other -0.304* 0.532 Organisation size -0.000** 0.000 Organisation tenure 0.000 0.000 Organisation tenure 0.000 0.001 Work hours per week 0.001 0.001 Outot 0.001 0.001 Work hours per week -0.007 0.161* Enclose -0.007 0.161* Flexible work arrangements 0.001 0.001 Other -0.006 0.161** Utot -0.007 0.155 Other -0.000** 0.001 Organisation size -0.001 0.001 Other -0.002*		(0.60)	(1 13)
0ther position (0.39) (1.52) Other position -0.656* -0.618 International non-big 4 -0.074 0.162 Big 4 -0.086 0.349** Australian listed company -0.276 0.922 Australian non-listed company -0.276 0.922 Australian non-listed company -0.469 (0.77) Government -1.499* 0.296 Other -0.295 1.860*** Other -0.295 1.860*** Organisation size -0.000** 0.00 Organisation tenure 0.001 0.001 Work hours per week -0.001 0.001 Work hours per week -0.007 0.512 Import for work for being unwell -0.006 0.161** Outed -0.001 0.001 Work areas -0.007 0.1525 Time off work for being unwell -0.006 0.161*** Work areas Control Control Educational level Control Control	Chief Financial Officer	-0.593	-0.17
Other position -0.656* -0.618 International non-big 4 (0.36) (1.03) International non-big 4 (0.21) (0.23) Big 4 -0.086 0.349** Australian listed company -0.276 0.922 Australian non-listed company -0.904* 0.532 Australian non-listed company -0.296 (0.61) Australian non-listed company -0.295 1.860*** Government -1.499* 0.296 (0.60) (0.65) (0.65) Other -0.295 1.860*** 0.00 0.000 0.000 Organisation size -0.000** 0.00 Organisation tenure 0.008 0.027 Work hours per week -0.002* 0.104 (0.01) (0.03) (0.07) WFH days per week -0.007 0.155 (0.19) (0.22) 104 (0.08) (0.09) (0.22) Time off work for being unwell -0.006 0.161** (0.		(0.39)	(1.52)
International non-big 4 (0.36) (1.03) Big 4 -0.074 0.162 Australian listed company (0.15) (0.14) Australian non-listed company -0.276 0.922 Mustralian non-listed company -0.904* 0.532 Australian non-listed company -0.466 (0.77) Government -1.499* 0.296 Other -0.295 1.860*** Organisation size -0.000** 0.00 Organisation tenure 0.000 0.000 Organisation tenure 0.008 0.027 Work hours per week 0.001 0.001 0.061 0.077 0.436 Employment status -0.002* 0.104 Mork hours per week 0.001 0.001 0.081 (0.07) 0.155 Employment status -0.007 0.155 (0.08) (0.09) (0.22) Time off work for being unwell -0.006 0.161** -0.004 Control Control <	Other position	-0.656*	-0.618
International non-big 4 -0.074 0.162 Big 4 -0.086 0.349** Australian listed company -0.276 0.922 Australian non-listed company -0.904* 0.50) Australian non-listed company -0.904* 0.532 Government -1.499* 0.295 Other -0.295 1.860*** Other -0.000** 0.00 Organisation size -0.008 0.027 Organisation tenure 0.000 0.000 Organisation tenure 0.008 0.027 Work hours per week -0.102* 0.104 UNFH days per week -0.102* 0.104 UNFH days per week -0.007 0.155 Unoff (0.08) (0.09) Employment status -0.007 0.155 Unoff Control Control Work areas Control Control Educational level Control Control Industry Control Control K-squared		(0.36)	(1.03)
Big 4 -0.086 0.349* Australian listed company -0.276 0.922 Australian non-listed company -0.904* 0.631 Australian non-listed company -0.904* 0.632 Government -1.499* 0.295 Other -0.295 1.860*** Organisation size -0.000* 0.00 Organisation tenure 0.00 0.00 Organisation tenure 0.008 0.027 Work hours per week 0.001 0.001 Vork hours per week 0.001 0.001 WFH days per week -0.102* 0.104 Employment status -0.007 0.155 Unoble -0.006 0.071 Time off work for being unwell -0.006 0.161** Outog 0.019 (0.23) Work areas Control Control Control Control Control Mork for being unwell -0.006 0.161** Unoble Control Control Control	International non-big 4	-0.074	0.162
big 4 -0.000 0.049 Australian listed company -0.276 0.922 Australian non-listed company -0.904* 0.532 Australian non-listed company -0.904* 0.532 Government -1.499* 0.296 (0.46) (0.77) 0.026 Government -1.499* 0.296 Other -0.295 1.860*** Organisation size -0.000** 0.00 Organisation tenure 0.008 0.027 Work hours per week 0.001 0.001 Work hours per week -0.102* 0.104 Flexible work arrangements 0.406*** -0.094 Mork for being unwell -0.006 0.161** -0.006 0.161** -0.094 Work areas Control Control Employment status -0.007 0.155 (0.19) (0.22) 0.12* Time off work for being unwell -0.006 0.161** -0.006 0.161** 3.355** (0.08) (1.08) (1.43) <i>R</i> -squared 0.707<	Dia 4	(0.21)	(0.23)
Australian listed company -0.276 0.922 Australian non-listed company -0.904* 0.532 Australian non-listed company -0.904* 0.532 Government -1.499* 0.296 Other -0.295 1.860**** Other -0.295 1.860*** Organisation size -0.000** 0.00 Organisation tenure 0.008 0.027 Mork hours per week 0.001 0.001 Work hours per week 0.001 0.001 WFH days per week -0.102* 0.104 Employment status 0.406*** -0.094 Imployment status -0.007 0.155 Time off work for being unwell -0.006 0.161** Onoff Control Control Kastralian tenure Control Control Mork areas Control Control Control Control Control Kongangeneree 0.707 0.436 Mork areas Control Control	DIY 4	-0.088	0.349
Australian non-listed company 0.500 0.621 Australian non-listed company -0.904* 0.532 Government -1.499* 0.296 (0.46) (0.77) Government -1.499* 0.296 Other -0.295 1.860*** Organisation size -0.000** 0.00 Organisation tenure 0.000 0.000 Organisation tenure 0.008 0.027 Work hours per week -0.102* 0.104 0.001 0.001 0.001 WFH days per week -0.007 0.155 Imployment status -0.007 0.155 Time off work for being unwell -0.006 0.161** Work areas Control Control Educational level Control Control Mork areas Control Control Control Control Control Mork areas Control Control Control Control Control Mork areas Control	Australian listed company	-0 276	0 922
Australian non-listed company -0.904* 0.532 Government -1.499* 0.296 (0.46) (0.77) Government -0.295 1.860*** (0.80) (0.55) Other -0.295 1.860*** Organisation size -0.000** 0.00 Organisation tenure 0.008 0.027 Work hours per week 0.001 (0.01) Work hours per week -0.102* 0.104 0.00 (0.07) 0.155 Flexible work arrangements 0.406*** -0.094 0.01 (0.08) (0.09) Employment status -0.007 0.155 (0.19) (0.22) 1 Time off work for being unwell -0.006 0.161** 0.041 (0.04) (0.06) Control Kareas Control Control Control Kork areas Control Control Control Kork areas Control Control Control R-squared<	/ dollanan notod company	(0.50)	(0.61)
(0.46) (0.77) Government -1.499* 0.296 (0.80) (0.65) Other -0.295 1.860*** Organisation size -0.000** 0.00 Organisation tenure 0.008 0.027 Organisation tenure 0.008 0.027 Work hours per week 0.001 0.001 0.00 (0.01) 0.033 WFH days per week -0.102* 0.104 0.006 (0.07) 1194 Flexible work arrangements 0.406*** -0.094 (0.08) (0.09) (0.09) Employment status -0.007 0.155 Order areas Control Control (0.04) (0.06) (0.07) Time off work for being unwell -0.006 0.161** (0.04) (0.06) Control Work areas Control Control Educational level Control Control Industry Control Control Control </td <td>Australian non-listed company</td> <td>-0.904*</td> <td>0.532</td>	Australian non-listed company	-0.904*	0.532
Government -1.499* 0.296 Other -0.295 1.860*** Organisation size -0.000** 0.00 Organisation tenure 0.00 0.00 Organisation tenure 0.008 0.027 (0.01) (0.03) Work hours per week 0.001 0.001 WFH days per week -0.102* 0.104 0.001 Flexible work arrangements 0.406*** -0.094 (0.07) Flexible work for being unwell -0.006 0.161** -0.094 (0.04) (0.08) (0.09) (0.22) Time off work for being unwell -0.006 0.161** (0.04) (0.06) Control Control Work areas Control Control Control Gourdard 3.141*** 3.355** (1.08) (1.43) R-squared 0.707 0.496 0.496	•	(0.46)	(0.77)
(0.80) (0.80) (0.63) Other -0.295 1.860^{***} Organisation size -0.000^{**} 0.00 Organisation tenure 0.008 0.027 Organisation tenure 0.001 0.001 Work hours per week 0.001 0.001 WFH days per week -0.102^* 0.104 0.06 (0.07) Flexible work arrangements 0.406^{***} 0.007 0.155 0.102^* 0.004 Employment status -0.007 0.155 Time off work for being unwell -0.006 0.161^{**} (0.04) (0.06) (0.06) Work areas Control Control Educational level Control Control Industry Control Control Control constant 3.141^{***} 3.355^{**} 1.29 129 129	Government	-1.499*	0.296
Organisation size -0.253 (0.51) (0.56) Organisation size -0.000** 0.00 0.00 Organisation tenure 0.008 0.027 (0.01) (0.03) 0.001 0.001 Work hours per week 0.001 0.001 0.001 WFH days per week -0.102* 0.104 0.007 Flexible work arrangements 0.406*** -0.094 (0.09) Employment status -0.007 0.155 (0.19) (0.22) Time off work for being unwell -0.006 0.161** (0.06) Work areas Control Control Control Kareas Control Control Control Industry Control Control Control R-squared 0.707 0.496 1.433	Other	(0.60)	(0.00) 1 860***
Organisation size -0.000** 0.00 Organisation tenure 0.00 0.00 Organisation tenure 0.008 0.027 (0.01) (0.03) 0.001 Work hours per week 0.001 0.001 WFH days per week -0.102* 0.104 (0.06) (0.07) 104 (0.06) (0.07) 0.155 Flexible work arrangements 0.406*** -0.094 (0.08) (0.09) 0.155 Time off work for being unwell -0.006 0.161** (0.04) (0.06) (0.06) Work areas Control Control Educational level Control Control Industry Control Control constant 3.141*** 3.355** (1.08) (1.43) (1.43) R-squared 0.707 0.496	Other	-0.295	(0.56)
0.00 0.00 0.00 Organisation tenure 0.008 0.027 Work hours per week 0.001 (0.03) WFH days per week 0.001 0.001 WFH days per week -0.102^* 0.104 WFH days per week -0.102^* 0.104 WFH days per week 0.060 (0.07) Flexible work arrangements 0.406^{***} -0.094 (0.08) (0.09) (0.09) Employment status -0.007 0.155 (0.19) (0.22) (0.04) (0.06) Work areas Control Control Control Educational level Control Control Control Industry Control Control Control constant 3.141^{***} 3.355^{**} (1.08) (1.43) 729	Organisation size	-0.000**	0.00
Organisation tenure 0.008 0.027 Work hours per week 0.001 (0.03) WFH days per week 0.00 (0.01) WFH days per week -0.102* 0.104 (0.06) (0.07) (0.09) Flexible work arrangements 0.406*** -0.094 (0.08) (0.09) (0.22) Time off work for being unwell -0.006 0.161** (0.04) (0.06) (0.06) Work areas Control Control Educational level Control Control Industry Control Control Constant 3.141*** 3.355** (1.08) (1.43) R-squared 0.707 0.496	3	0.00	0.00
Work hours per week (0.01) (0.03) Work hours per week 0.001 0.001 WFH days per week -0.102^* 0.104 (0.06) (0.07) Flexible work arrangements 0.406^{***} -0.094 (0.08) (0.09) Employment status -0.007 0.155 (0.19) (0.22) Time off work for being unwell -0.006 0.161^{**} (0.04) (0.06) (0.06) Work areasControlControlEducational levelControlControlIndustry 3.141^{***} 3.355^{**} (1.08) (1.43) R-squared 0.707 0.496 p 129 129	Organisation tenure	0.008	0.027
Work hours per week 0.001 0.001 WFH days per week -0.102* 0.104 (0.06) (0.07) Flexible work arrangements 0.406*** -0.094 (0.08) (0.09) Employment status -0.007 0.155 (0.19) (0.22) Time off work for being unwell -0.006 0.161** (0.04) (0.06) (0.06) Work areas Control Control Educational level Control Control Industry 3.141*** 3.355** (1.08) (1.43) (1.43) R-squared 0.707 0.496		(0.01)	(0.03)
WFH days per week -0.102^* 0.104 (0.06) (0.07) Flexible work arrangements 0.406^{***} -0.094 (0.08) (0.09) Employment status -0.007 0.155 (0.19) (0.22) Time off work for being unwell -0.006 0.161^{**} (0.04) (0.06) (0.161) Work areas Control Control Educational level Control Control Industry 3.141^{***} 3.355^{**} (1.08) (1.43) (1.43) R-squared 0.707 0.496	Work hours per week	0.001	0.001
With days per week 0.102 0.101 (0.06) (0.07) Flexible work arrangements 0.406^{***} -0.094 (0.08) (0.09) Employment status -0.007 0.155 Time off work for being unwell -0.006 0.161** (0.04) (0.06) (0.06) Work areas Control Control Educational level Control Control Industry Control Control constant 3.141^{***} 3.355^{**} (1.08) (1.43) (1.43) R-squared 0.707 0.496	WFH days per week	-0 102*	0.01)
Flexible work arrangements 0.406*** -0.094 Employment status -0.007 0.155 Employment status -0.007 0.155 Image: Control status -0.006 0.161** Image: Control status Control status Control status Image: Control status 0.707 0.496 Image: Control status 129 129	Will days per week	(0.06)	(0.07)
(0.08) (0.09) Employment status -0.007 0.155 (0.19) (0.22) Time off work for being unwell -0.006 0.161** (0.04) (0.06) Work areas Control Control Educational level Control Control Industry Control Control constant 3.141*** 3.355** (1.08) (1.43) R-squared 0.707 0.496 n 129 129	Flexible work arrangements	0.406***	-0.094
Employment status -0.007 0.155 (0.19) (0.22) Time off work for being unwell -0.006 0.161** (0.04) (0.06) Work areas Control Control Educational level Control Control Industry Control Control constant 3.141*** 3.355** (1.08) (1.43) R-squared 0.707 0.496 n 129 129		(0.08)	(0.09)
(0.19) (0.22) Time off work for being unwell -0.006 0.161^{**} (0.04) (0.06) (0.06) Work areasControlControlEducational levelControlControlIndustryControlControlconstant 3.141^{***} 3.355^{**} R -squared 0.707 0.496 n 129 129	Employment status	-0.007	0.155
Time of work for being unwell-0.0060.161(0.04)(0.06)Work areasControlEducational levelControlIndustryControlconstant3.141***3.355**(1.08)R-squared0.7070.496129129	Time off work for being upwell	(0.19)	(0.22)
Work areasControlControlEducational levelControlControlIndustryControlControlconstant3.141***3.355**(1.08)(1.43)R-squared0.7070.496n129129	Time on work for being unwell	-0.008	(0.06)
Educational levelControlControlIndustryControlControlconstant3.141***3.355**(1.08)(1.43)R-squared0.7070.496n129129	Work areas	Control	Control
Industry constant Control 3.141*** Control 3.355** (1.08) (1.43) <i>R</i> -squared 0.707 0.496 n 129 129	Educational level	Control	Control
constant 3.141*** 3.355** (1.08) (1.43) <i>R</i> -squared 0.707 0.496 n 129 129	Industry	Control	Control
(1.08) (1.43) R-squared 0.707 0.496 n 129 129	constant	3.141***	3.355**
r-squared 0.707 0.496	Degwared	(1.08)	(1.43)
	r-squared	U./U/ 120	U.496 120

Note: Standard errors clustered at the industry level are reported in parentheses. Responses with missing values in any of the variables are excluded from the regression analyses. * p<0.10, ** p<0.05, *** p<0.01

Appendix II

Regression results: Effects of job demands on work-related psychological wellbeing

Panel A. Effects of job demands on positive affects at work							
	(1)	(2)	(3)	(4)	(5)	(6)	
			Positive aff	ects at work			
Cognitive demands		-0.009					
		(0.08)					
Work pressure			-0.079				
			(0.06)				
Hassles				-0.221***			
				(0.06)	0.07		
Role conflict					-0.07		
Emotional domanda					(0.06)	0.010	
Emotional demands						-0.019	
Control	Voc	Voc	Voc	Voc	Voc	(0.09)	
Constant	3 141***	3 173**	3 208**	3 784***	3 300**	3 236**	
Constant	(1.08)	(1 11)	(1 16)	(1.08)	(1.36)	(1 41)	
<i>R</i> -squared	0 707	0 707	0 711	0 732	0.713	0 707	
n	129	129	129	129	129	129	
Panel B. Effects of job dem	ands on negativ	e affects at	work				
2	(1)	(2)	(3)	(4)	(5)	(6)	
	X ~ ~ ~		Negative af	fects at work			
Cognitive demands		0.709***					
		(0.14)					
Work pressure			0.686***				
			(0.14)				
Hassles				0.695***			
				(0.11)	0 0+++		
Role conflict					0.556***		
Evention of domestic					(0.09)	0 700***	
Emotional demands						0.789****	
Control	Voc	Voc	Voc	Voc	Voc	(0.07)	
Constant	3 355**	0.811	2 771	1 2 2 7*	1 085	-0.475	
Constant	0.000 (1 Δ3)	(1 34)	(1.76)	(0.72)	(1 80)	(1 10)	
<i>R</i> -squared	0 496	0 622	0.698	0.68	0.631	0.733	
n	129	129	129	129	129	129	

Note: Standard errors clustered at the industry level are reported in paratheses. All models include control variables used in Appendix I. Responses with missing values in any of the variables are excluded from the regression analyses.

* *p*<0.10, ** *p*<0.05, *** *p*<0.01

Appendix III

Regression results: Effects of job resources on work-related psychological wellbeing

Panel A	Effects of	ioh resources	on nositiv	e affects	at work
i unci A.	LIICOLS OF	100 103001003		c anceis	

	(1)	(2)	(3)	(4)	(5)	(6)
-						
Opportunities for development		0.570***				
		(0.08)				
Job autonomy			0.297***			
			(0.07)			
Co-worker support				0.388***		
				(0.06)	0 000***	
Supervisor support					0.320^^^	
Foodbook					(0.06)	0 407***
reeuback						0.407
Control	Yes	Yes	Yes	Yes	Yes	(0.04) Yes
Constant	3 141***	1 348	2 027*	1 039	2 270**	1 331
Constant	(1.08)	(1.17)	(1.01)	(0.75)	(0.90)	(1.15)
R-squared	0.707	0.788	0.768	0.783	0.745	0.791
_n	129	129	129	129	129	129
Panel B. Effects of job resourc	es on negativ	ve affects at	t work			
	(1)	(2)	(3)	(4)	(5)	(6)
			Negative aff	ects at work		
Opportunities for development		-0.343***				
		(0.10)	0.045			
Job autonomy			-0.215			
Co worker aupport			(0.13)	0.052		
Co-worker support				-0.052		
Supervisor support				(0.09)	0.017	
Supervisor support					(0.09)	
Feedback					(0.00)	0.005
						(0.06)
Control	Yes	Yes	Yes	Yes	Yes	Yes
Constant	3.355**	4.432***	4.930***	3.682**	3.308*	3.333**
	(1.43)	(1.50)	(1.68)	(1.31)	(1.59)	(1.37)
<i>R</i> -squared	0.496	0.518	0.566	0.497	0.497	0.497
n	129	129	129	129	129	129

Note: Standard errors clustered at the industry level are reported in paratheses. All models include control variables used in Appendix I. Responses with missing values in any of the variables are excluded from the regression analyses.

* *p*<0.10, ** *p*<0.05, *** *p*<0.01

Appendix IV

Regression results: Effects of personal resources on work-related psychological wellbeing

	(1)	(2)	(3)	(4)			
		Positive affects at work					
Self-efficacy		0.252*	*				
-		(0.09)				
Optimism		· ·	0.188**				
			(0.07)				
Resilience			· · · ·	0.196*			
				(0.11)			
Control	Yes	Ye	s Yes	Yes			
Constant	3.141***	2.328*	* 1.91	2.647***			
	(1.08)	(1.02	.) (1.20)	(0.89)			
R-squared	0.707	0.71	9 0.743	0.715			
n	129	12	9 129	129			
Panel B. Effects of pe	rsonal resources on neg	ative affects	at work				
-	(1)	(2	2) (3)	(4)			
		Negative aff	ects at work				
Self-efficacy		-0.35	4				
-		(0.22	2)				
Optimism			-0.242**				
			(0.08)				
Resilience				-0.861***			
				(0.16)			
Control	Yes	Ye	s Yes	Yes			
Constant	3.355**	4.496**	* 4.934***	5.530***			
	(1.43)	(1.46	i) (0.75)	(1.25)			
R-squared	0.496	0.51	4 0.54	0.615			
n	129	12	9 129	129			

Note: Standard errors clustered at the industry level are reported in paratheses. All models include control variables used in Appendix I. Responses with missing values in any of the variables are excluded from the regression analyses.

* *p*<0.10, ** *p*<0.05, *** *p*<0.01