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# ALCOHOLISM, SUBSTANCE ABUSE, STRESS, AND DEPRESSION IN THE ACCOUNTING PROFESSION

(and how the **confidential** peer assistance program can help)

A license to practice accounting may open doors that might otherwise be closed, but it cannot shield a CPA from the three most widespread career killers: *substance abuse*, *depression*, and *stress*. One's physical and mental health directly influences client relationships and job functioning. Any impairment of a CPA's performance ultimately harms the client, the profession, and society.

An estimated 10% of CPAs will experience one or more of these treatable illnesses themselves, and many more will have a colleague or client who does. Virtually all CPAs find themselves facing stress on a daily basis, and stress, if not effectively managed, can grow into paralyzing distress or debilitating burnout.

Recognizing the signs of substance abuse and depression and seeking or recommending help can save lives and protect the public from the frequently destructive effects of these illnesses.

In Texas, the Concerned CPA Network can help. Most volunteers in this peer assistance program are CPAs who have survived one or more of these illnesses, and they are dedicated to helping their fellow CPAs, as well as exam candidates and accounting students, find treatment through a wide range of outside resources.

Established under the *Texas Health & Safety Code*, the program has been endorsed by the Texas State Board of Public Accountancy and is administered by the Texas Society of CPAs. By law, all of the program's communications and records are confidential, and staff and volunteers are prohibited from reporting or releasing any information to the Board in disciplinary matters without the CPA's permission.

*Chemical dependency, stress, and depression can take a tremendous toll on lives and livelihoods, but in Texas, there is a way for CPAs to get the help they need. We encourage anyone dealing with chemical dependency, stress, or depression to contact the confidential hotline of the Concerned CPA Network for assistance.*

***TSBPA Peer Assistance  
Oversight Committee***

**Accountants Confidential Assistance Network 866-766-2226**





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## ALCOHOLISM, CHEMICAL DEPENDENCY, AND SUBSTANCE ABUSE

**T**he American Medical Association recognizes chemical dependency as a primary disease, not something that develops from another illness or an underlying emotional or psychological problem. As physical dependence increases, a person loses control over use of these substances and continues to use them despite negative consequences. Left untreated, the disease progresses through predictable, worsening stages until it can eventually lead to death.

**The warning signs.** With a basic knowledge of the disease's stages and manifestations, a person can recognize warning signs and seek or suggest a path to help.

**Denial as a symptom.** Alcoholism/chemical dependency is one of the few diseases whose symptoms include denial of the disease itself, even in the presence of overwhelming contradictory evidence.

**Getting treatment.** Treatment generally requires medical supervision and can range from participation in Alcoholics Anonymous or similar programs to intensive in-patient treatment.

**Taking action.** Alcohol or substance abuse is not a disease that will cure itself over time. Until addressed, it will only get progressively worse. This is where the Concerned CPA Network can help.

### *As the Disease Progresses . . .*

- ♦ Alcohol or other drugs are used to manage emotions and stress.
- ♦ Behavior becomes steadily less responsible, quality and reliability of work diminish; co-workers notice behavior changes and/or changes in manner or appearance.
- ♦ Behavior begins to conflict with values and ethics (e.g., lying, mishandling funds, getting DUIs or DWIs).
- ♦ Socializing stops unless it involves drinking or using; drinking or using is done alone or earlier in the day.
- ♦ Drinking or using becomes a preoccupation; protecting the supply to avoid running out becomes important.
- ♦ Attempts to control the substance used, the amount, or the time of use eventually fail as the disease spins out of control.
- ♦ Person displays mood swings, attitude changes, or unusual patterns of behavior or is defensive about the object of addiction.
- ♦ Tolerance to the substance increases until tolerance levels become totally unpredictable.
- ♦ Health deteriorates; ultimately, the disease can be fatal.

## DEPRESSION

**W**e all experience brief periods of sadness or grief, but depression unrelentingly influences a person's thoughts, emotions, health, and actions for days on end with no relief in sight.

The National Institute of Mental Health (NIMH) estimates that 19 million Americans over the age of 18 experience depression, but only a small percentage seek help. Some hesitate for fear of seeming weak or undependable, others attempt to manage the disease themselves, and others simply don't recognize a problem. Typically, true depression cannot be self-treated, shaken off, or waited out.

**Danger signs.** A person with major depressive disorder displays one or more symptoms for an extended period of time—two weeks or longer (see sidebar for NIMH-recognized symptoms).



It is important for someone experiencing these warning signs to see a professional trained in the treatment of depression. The Texas CPA Peer Assistance Program can link a CPA who has symptoms of depression with other CPAs who have recovered from this debilitating illness and/or with local professionals for assessment and treatment.

### Symptoms of Depression

- ◆ Persistent sad, anxious, or “empty” mood.
- ◆ Gaining/losing appetite or weight.
- ◆ Thinking of death or suicide.
- ◆ Having problems concentrating, thinking, remembering, or making decisions.
- ◆ Having trouble sleeping or sleeping too much.
- ◆ Fatigue, loss of energy.
- ◆ Feelings of hopelessness, pessimism, guilt, worthlessness, helplessness.
- ◆ Loss of interest in activities previously enjoyed.
- ◆ Restlessness, irritability.
- ◆ Persistent physical symptoms that do not respond to treatment (headaches, pain).

## STRESS AND STRESS MANAGEMENT

**T**he process of living creates a certain level of stress. However, when stress levels rise above our comfort level, difficulties turn natural stress levels into chronic distress. Because stress is something we do to ourselves, we can usually do something about it. The recipe for distress includes three main ingredients: a situation, the perception of the situation, and the response, of which the perception and the response are the most important.



Distress can threaten self-esteem, the sense of security, and relationships, and it increases as the perception of helplessness increases. A person experiencing distress becomes indecisive and disorganized, as life becomes less manageable. The peer assistance program can help CPAs, exam candidates, and accounting students begin a process of stress management that will help them deal with the stresses of daily life for years to come.

## Symptoms of *Stress*

- ♦ Indigestion, nausea, diarrhea, cramps, gas.
- ♦ Tension or migraine headaches; back, shoulder, or neck pain; muscle tension; chest pain.
- ♦ Heart pounding, sweaty or cold hands, shortness of breath, high blood pressure, irregular heartbeat.
- ♦ Fatigue, sleeplessness, sleeping too much.
- ♦ Moodiness or irritability, nervousness, anxiety.
- ♦ Hostility, abrasiveness, lack of sense of humor.
- ♦ Forgetfulness, loss of concentration, disorganization, trouble thinking clearly.
- ♦ Poor judgment, fuzzy perception, confusion.
- ♦ Skin problems, such as hives, psoriasis, or eczema.
- ♦ Lack of interest in things previously enjoyed.
- ♦ Substance abuse.
- ♦ Increased arguments, conflicts, overreactions, and violence.
- ♦ Isolation from friends, family, and social activities.

## ACCOUNTANTS CONFIDENTIAL ASSISTANCE NETWORK

Offering **CONFIDENTIAL** assistance to CPAs, exam candidates, and accounting students who may have a drug or alcohol dependency problem or mental health issues.

**1-866-766-2226**

*The program is administered by the Texas Society of CPAs and endorsed by the Board.*

LEGAL NOTICE: The identity and communications and fact of membership of anyone attending this group are confidential and protected under penalty of law under Chapter 467 of the Texas Health and Safety Code.