

Introduction

- Retaining public accountants has been a known struggle for many years due to the strenuous nature of the profession (Chong & Monroe, 2013; Herda & Lavelle, 2012).
- Accounting literature has focused on the negative aspects of busy season revealing a need to better understand the causes of favorable outcomes within the public accounting field, such as retention.
- Public accounting firms are struggling to recruit and retain accountants in the current work environment. This study aims to investigate the relationship between a positive organizational behavior—hope—and outcome variables associated with retention in public accounting (i.e., well-being, turnover intentions, and burnout).

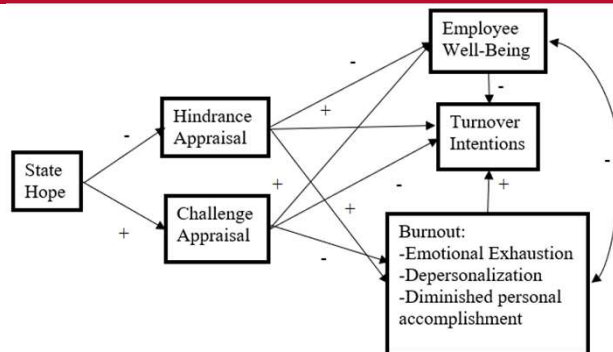
Research Question:

Does a public accountant's hope before busy season impact their likelihood to leave the firm by the end of busy season?

Proposed Method

- Participants will be public accountants currently working at a public accounting firm during busy season (i.e., January 1st to April 15th).
- Participants will be surveyed at two different points in time.
 - Time 1 will be before busy season. Participants will complete a survey regarding their state hope level, appraised job stressors, well-being, turnover intentions, burnout and provide demographic information.
 - Time 2 will be after busy season. Participants will complete surveys evaluating each of the variables evaluated at Time 1.
- Using AMOS 29, a structural equation model will be conducted to better understand the relationship between hope and the outcomes (i.e., well-being, turnover intentions, and burnout) via the appraised job stressors (i.e., challenge appraisal and hindrance appraisal).

Preliminary Model



Theoretical Background

- The classic hope theory adopted by positive organizational behavior and psychological capital research streams defines hope as the "perceived capability to derive pathways to desired goals and motivate oneself via agency thinking to use those pathways" (Snyder, 2002, p. 249).
 - Agency is the motivation to achieve one's goal
 - Pathway is the way to achieve one's goal
- Hobfoll's (1989) conservation of resources (COR) theory indicates that stress occurs from a loss of resources and personal appraisals of resources.
- People with high levels of hope have been shown to more likely assess stressors that occur during goal pursuit as challenges rather than hindrances (Avey et al., 2009; Snyder, 2002).
- Our proposed model adopts both Snyder's hope theory and Hobfoll's COR theory. By including both challenge and hindrance appraisals, we will elaborate on how high or low levels of hope impact the appraisal of stressors and hope's indirect influence on public accountant's retention and behavior post-busy season.

Practical Implications

- Retaining and recruiting qualified accountants are two of the top issues for the next five years, so it is necessary to understand what drives public accountants to stay in public accounting (AICPA & CIMA, 2022).
- This research could shed light on how positive attributes impact retention within the public accounting field.
- Public accounting firms may consider ways to motivate employees during busy season to help facilitate the public accountant's hope, which may ultimately lead to better retention.

Preliminary Literature Review

- 2022 CPA firm Top Issues Survey Results and analysis. Professional Insights | AICPA & CIMA. (2022, September 15).
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<https://doi.org/10.1037/0003-066x.44.3.513>
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