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Permitted Purpose Test	Technologically in Nature	Technical Uncertainty	Process of Experimentation
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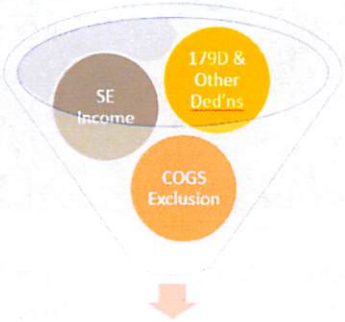
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174 R&E – We are helping CPAs provide strategy and options to mitigate risk and potential solutions to offset costs due to the 174 Amortization issue.

Opportunities for Mitigation and Improvement:



Improved 174 Analysis



Jasmine Nouri
Account Manager
310-480-0445

SCAN ME

Identifying Tax Savings Opportunities

Industry	R&D	45L	179D	Cost Seg.	Sec. 48 ITC
Architecture	✓		✓		
Engineering	✓		✓		
Construction	✓		✓		
Multi-Family Developers		✓	✓	✓	✓
Home Builders	✓	✓		✓	✓
Real Estate Owners/Investors		✓	✓	✓	✓
Software/Technology	✓				
Manufacturing	✓		✓	✓	
Distribution & Logistics	✓		✓	✓	
Gov. & Tax-Exempt Bldg. Owners			✓	✓	✓

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Department of Accountancy

Depression in Accounting:
How to Improve Your Self-Care and Personal Well-Being at Work
"From Barriers to Boundaries"

Idaho Society of CPAs ROI
December 17, 2025

Mark J. Cowan, JD, CPA
Professor of Accountancy
Boise State University

1

Mental Health in General

- 23% of the U.S. adult population lives with a mental illness (National Institute of Mental Health)
- Most common
  - Anxiety (Generalized Anxiety Disorder)
  - Depression (Persistent Depressive Disorder and Major Depressive Disorder)
- Need a
  - **predisposition** and
  - a **stimulus/trigger**
- Medical issues, not character flaws



2

Barrier: "Go Getter" Attitude

- Accountants have a strong work ethic
- Not willing to show vulnerability and ask for help
- Suspicions of malingering

3

Barrier: Misunderstanding

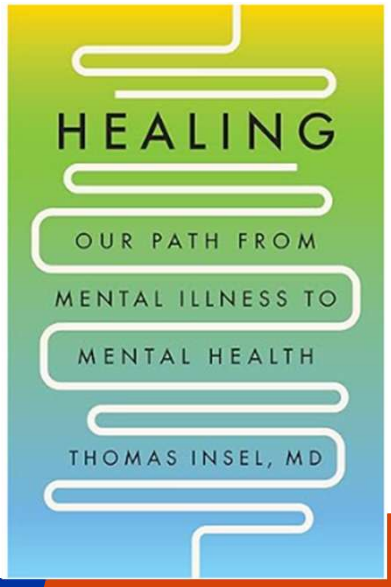
- Hard to understand unless you've experienced it



4

Barrier: Misunderstanding

- Medical conditions BUT:
  - The science is not as developed as it is with physical health
    - No biological diagnostic tests
    - Often treated by non-medical professionals
    - Symptoms may not be acknowledged or treated until they reach a crisis level



5

Barrier: Misunderstanding

Dr. Joanna Kempner, Rutgers University

- Society still assumes that the "body" is " real" and "mind" is "unreal"
  - Issues of legitimacy and stigma in bio-mental diseases
- “In the absence of an objective test that can prove the existence of disease, the onus is on the individual to find a way to be rescued from any taint of malingering”
- Uses malingering not just as meaning “faking” or “exaggerating” but also as “improper weakness” in the sufferer

6

Barrier: Our Problem-Solving Skills



7

"What makes it unbearable is your mistaken belief that it can be cured."— Charlotte Joko Beck

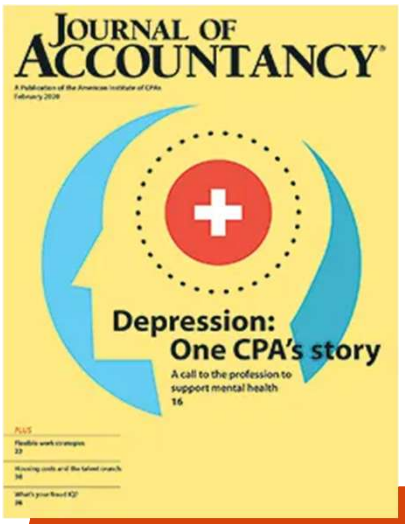




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Barrier: Disconnect Between Society and the Profession

- **Society**
  - Concern we've gone too far in medicalizing the normal stresses of life?
  - Weaponization of vulnerability
- **The Accounting Profession**
  - We still don't deal with this issue as much as we should
  - Generational Issue



9

Overcoming Barriers

- Talk more; acknowledge the stress and the importance of mental health
- Watch out for one another
  - Look at baseline behavior and deviations from them
- Be more vigilant during
  - Stressful periods (near deadlines)
  - Career transitions
- Help create an atmosphere of psychological safety



"Looks like depression."

10

Overcoming Barriers: Intervene

- **DO**
  - Be calm
  - Talk privately
  - Be specific about what you've observed
  - If appropriate, ask if they are seeking professional help
    - If not, direct them to see their primary care provider or access the employer's Employee Assistance Program

- **DON'T**
  - Minimize the person's feelings
  - Offer empty reassurances ("everything will get better soon")
  - Try to fix the problem
  - Put your own mental health in jeopardy

Adapted from *Boise State University's Reaching Out Handbook*

11

Establishing Boundaries



"It says to take one step at a time. Hold on, that can't be right."

- Accountants are not mental health professionals

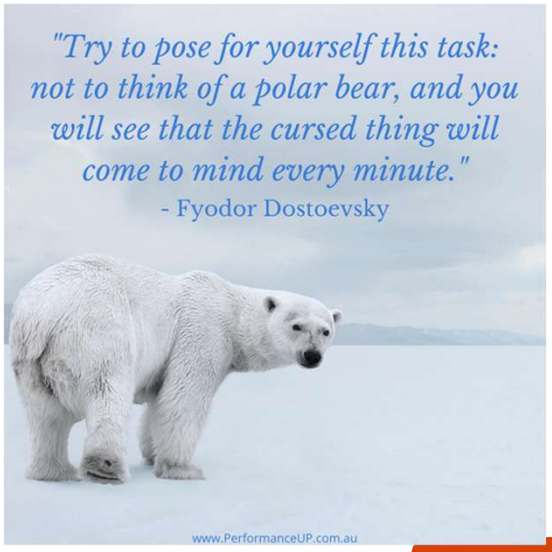
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Tag Out Lines

- Give a quick explanation of your role, why you may not be the best person to assist with their need
- “It sounds like you are really facing some challenges right now. I am sorry to hear things feel so stressful. As your colleague/manager/boss, I am here to support your work and help you succeed as a valued member of our team. Since I am not a counselor, I am not best positioned to help with your mental health. However, our company has the following resources (employee assistance program, etc.) or I really encourage you to talk to your primary care physician for a referral.”

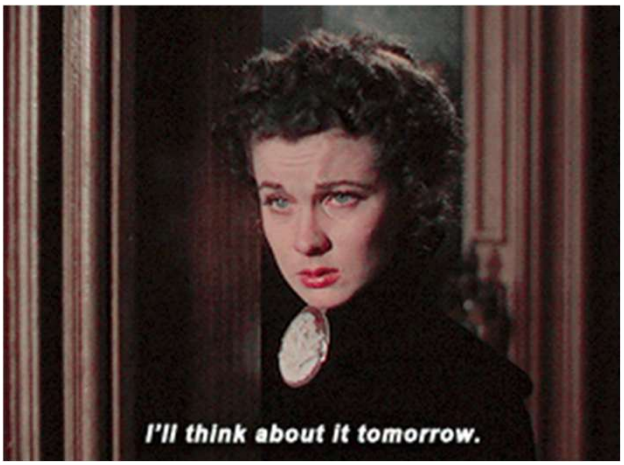
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Coping Tips: Ironic Process Theory



14

Coping Tips



"I can't think about it now. I'll go crazy if I do! I'll think about it tomorrow."

15

Coping Tips

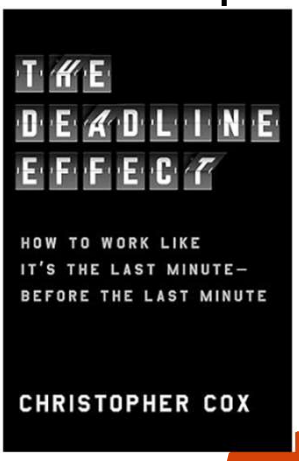
Go from
stoic
to
Stoic

16

Coping Tips: "The Fierce Urgency of Now"

Work ahead of time when possible





17

Conclusion

- Replace barriers with boundaries
- Our goal is not to solve our colleagues' problems
- Our goals are:
  - To show we notice and care
  - To help our colleagues get the help they need to better manage their depression or anxiety
- Doing so will improve the wellbeing of accountants, the workplace, and the profession

"I think our job—maybe even our duty—is...To bear the burden of the mystery with as much grace as we can."--Elizabeth Strout

18

Questions and Comments?

Thank You!

19