THRIVING TOGETHER



6 PRINCIPLES FOR A RESILIENT ACCOUNTANCY PROFESSION

IFAC International Federation of Accountants®

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These principles began with a simple premise: the strength of the accountancy profession depends on its people.

Supporting people to build fulfilling, sustainable careers is essential to attracting and retaining talent, sustaining high performance, and enabling the profession to continue serving the public interest.

IFAC developed these principles in collaboration with the Global Public Policy Committee, human capital professionals from across the profession, professional accountancy organizations, educators, professional accountants in business, small- and medium-sized practices, young professionals and leaders, and firms from across the global profession. Participants brought different experiences and workplace realities to the conversation—sharing what resonated, challenging assumptions, and identifying where greater nuance was needed. Their insights helped strengthen the principles that follow as a practical and flexible framework for supporting people to thrive across a diverse, global profession.





A profession is only capable of thriving when its people can thrive too.

Across the accountancy profession, organizations increasingly recognize that supporting wellbeing—alongside professional capability—is essential to attracting, developing, and retaining talent. When wellbeing is a priority, people are more engaged, more productive, and more likely to build long-term careers in the profession.

What Does Wellbeing Mean in a Professional Environment?

Wellbeing is multifaceted, requiring a holistic consideration of a range of interconnected elements, including physical, social, emotional, and financial wellness.

In the professional context, wellbeing refers to the conditions that enable individuals to feel fulfilled and perform at their best over time—including supportive leadership, sustainable ways of working, opportunities for development, and environments where people feel respected, valued, and psychologically safe.

Wellbeing is not one-size-fits-all, nor is the approach to it. It is highly individualized in nature, with needs and priorities that evolve as careers and life circumstances change. Wellbeing matters at every stage, from entering the profession through to approaching retirement.





Helping People Thrive Across the Profession

To advance this goal, IFAC has developed a set of principles to support healthier, more sustainable workplace cultures across the profession.

These principles provide a practical framework for IFAC members, professional accountancy organizations (PAOs), firms, and other stakeholders—that recognizes the business and professional realities while allowing flexibility in how the principles are applied across cultures, jurisdictions, organizational structures, and regulatory environments.

They are grounded in a shared responsibility:

- organizations create the environment and conditions for wellbeing;
- leaders set expectations and tone; and
- individuals actively build and sustain healthy practices within that environment.

These principles focus on the practices that have the strongest impact—ways of working, transparency, leadership, and career development—to help people find purpose, succeed in demanding environments, and sustain high performance over time. In doing so, they support thriving in fulfilling careers and strengthen the long-term resilience of the profession.

Wellbeing *Matters.*

As custodians of financial information, accountants directly serve the public interest. Poor wellbeing not only affects the profession's ability to attract and retain talented people but also represents a quality management risk. A risk that can undermine the profession's ability to consistently produce and audit the decision-useful financial information that global financial markets trust and depend on.

PRINCIPLES



Support Fulfilling Careers

Embed Sustainable Ways of Working

Promote Balance through Boundaries and Prioritization

Build Transparency and Trust

All Levels of Leadership Set and Model Culture

Empower Your People

SUPPORT FULFILLING CAREERS

Environments foster wellbeing when individuals can build meaningful and rewarding careers with opportunities for learning and growth.

Organizations that promote access to continuous professional development and lifelong learning opportunities provide individuals with the **tools to enhance their career progression**.

Leaders help individuals **build the confidence** to navigate career pathways and pursue opportunities for growth and professional fulfilment by providing mentorship, coaching, and career conversations.

Harnessing opportunities to develop skills that **align individual interests with professional opportunities** can enhance an individual's sense of purpose and progression in their career is enhanced.

When individuals are supported in building purposeful, rewarding careers, they are better able to thrive over the long term—and so is the profession.



Fulfilling careers help people build purpose, confidence, and long-term resilience, which is crucial for emotional wellbeing. Meaningful work, opportunities for growth and clear pathways for progression enable individuals to contribute their best while supporting stronger and more sustainable financial wellbeing.

EMBED SUSTAINABLE WAYS OF WORKING



When workloads become unsustainable, prolonged stress can affect individuals and organizations—contributing to burnout, absenteeism, lower productivity, and retention challenges.

When work is designed to support sustainability and resilience, individuals are better able to perform at a high level over time.

Organizations can support wellbeing and recovery by recognizing employees' contributions and **managing workload thoughtfully** after periods of high demand and stress.

To **reduce unsustainable workloads and burnout**, leaders plan, resource, and manage work to realistic and achievable deadlines.

While meeting organizational and business requirements, organizations provide individuals with **meaningful control** over how they plan, prioritize, and deliver their work, fostering a sense of ownership and autonomy that supports wellbeing.

Sustainable ways of working help professionals deliver high-quality outcomes while building resilience in demanding environments. A sense of control and ownership over one's work is essential to both performance and wellbeing.

PROMOTE BALANCE THROUGH BOUNDARIES AND PRIORITIZATION

Healthier ways of working recognize and respect individuals' lives beyond work.

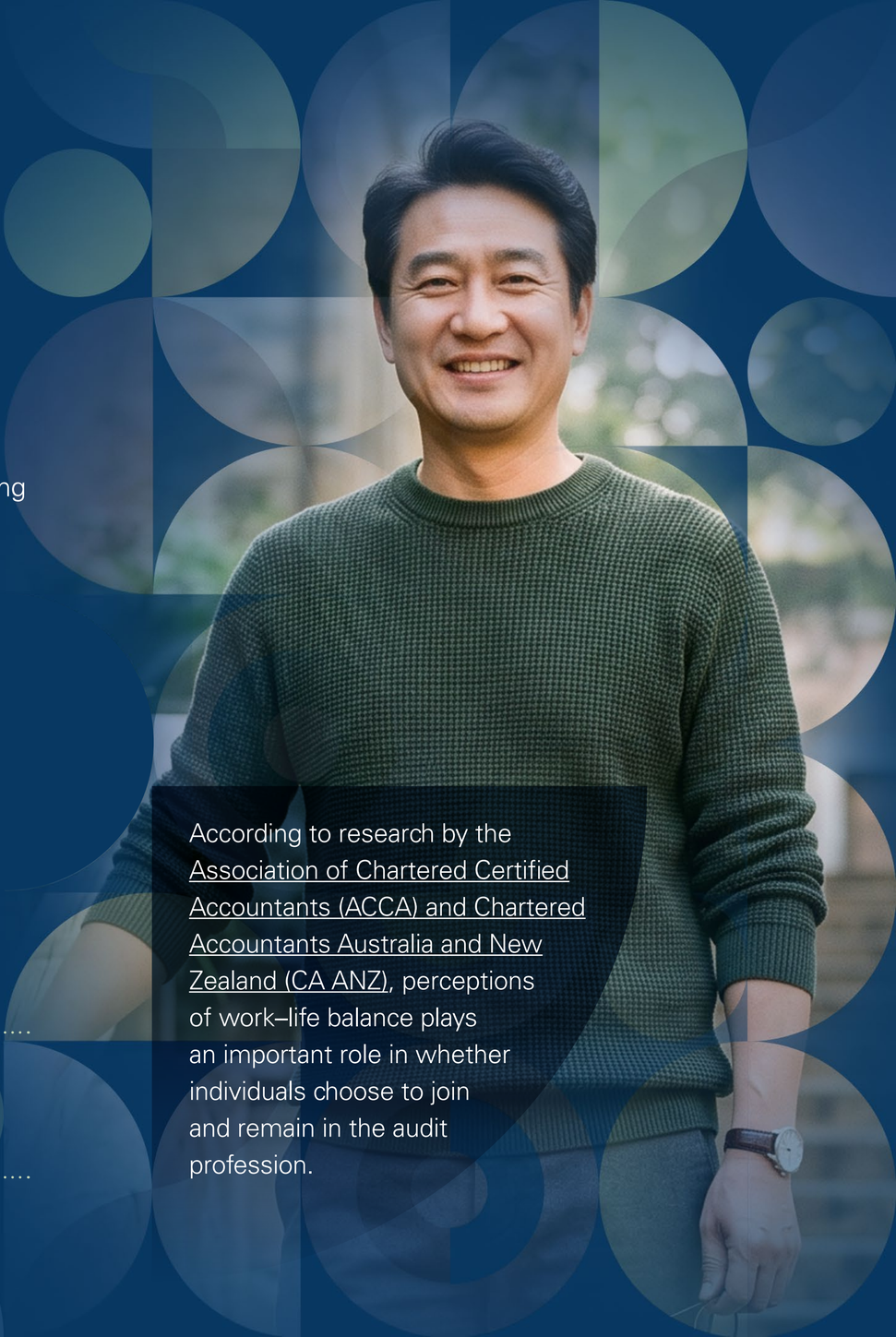
Organizations **respect time away from work**, discouraging non-urgent contact outside working hours and enabling individuals to fully step away from work during vacations, holidays, and planned leave.

Where appropriate and feasible, organizations offer **flexible ways of working**—including remote arrangements where suitable—to help individuals balance personal needs with professional responsibilities, while maintaining connection, collaboration, and organizational priorities.

Leaders **set, model and respect effective boundaries** for themselves and encourage all their team members to do the same.

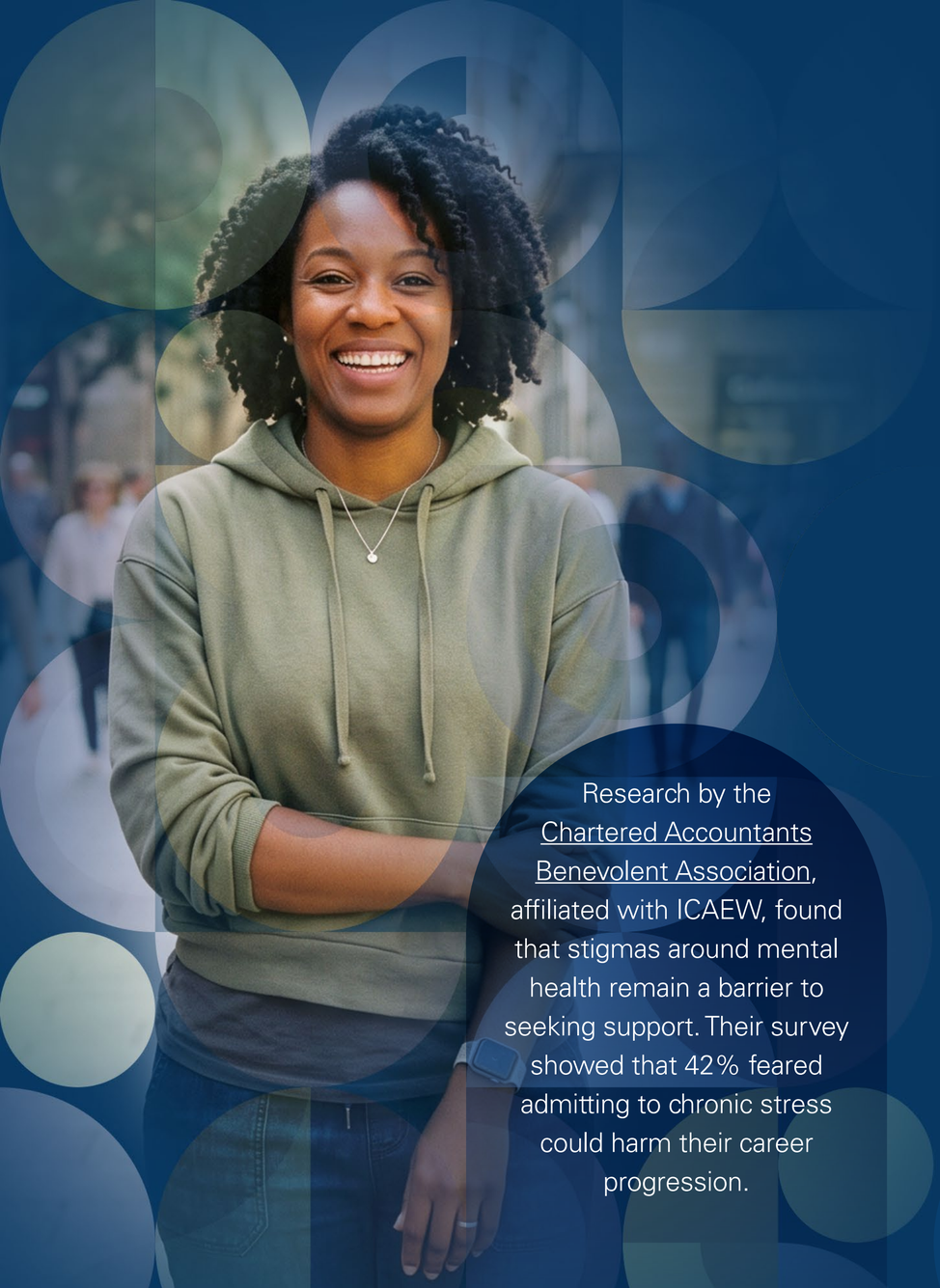
Individuals are **empowered to set boundaries** and balance professional, organizational, and personal priorities, including taking actions that support their overall wellbeing without fear of consequences.

Supporting balance allows individuals to sustain long-term careers while remaining engaged and productive.



According to research by the Association of Chartered Certified Accountants (ACCA) and Chartered Accountants Australia and New Zealand (CA ANZ), perceptions of work–life balance plays an important role in whether individuals choose to join and remain in the audit profession.

BUILD TRANSPARENCY AND TRUST



Research by the Chartered Accountants Benevolent Association, affiliated with ICAEW, found that stigmas around mental health remain a barrier to seeking support. Their survey showed that 42% feared admitting to chronic stress could harm their career progression.

Psychological safety and open communication about wellbeing strengthen workplace culture

Organizations create structured and safe channels ensuring individuals can speak freely and seek support without fear of reprisal or negative consequences.

Organizations reinforce this by regularly assessing and working to **improve workplace culture** through engagement surveys, dialogue, and feedback mechanisms.

Leaders who promote open dialogue and shared learning in their teams help to **reduce the stigmas** around mental health and seeking support,

Individuals feel safe to express concerns, seek support, or share alternative perspectives.

Transparency and trust help create inclusive environments where individuals feel supported and empowered to thrive.

ALL LEVELS OF LEADERSHIP SET AND MODEL CULTURE

Leadership at every level—including senior leaders, managers, and colleagues who lead through their actions—helps cultivate workplace cultures where wellbeing is valued, actively supported, and consistently experienced across the organization.

Organizational objectives and incentives **reinforce behaviors that support a healthy workforce culture** and strengthen employee engagement at all levels.

Leaders who encourage **open and regular dialogue about workload and wellbeing** help create a safe and supportive workplace culture where healthy debate and openness are valued.

Actions speak louder than words. When individuals at all levels lead by example, role modelling healthy and sustainable working practices in their own lives, it creates expected cultural norms to do the same.

Strong leadership emphasizes that wellbeing is integral to high performance and professional excellence.



Leaders and line managers play an important role in shaping workplace culture and supporting mental wellbeing of their teams. Chartered Accountants Worldwide has developed a wellbeing toolkit to help managers across the accountancy profession.

EMPOWER YOUR PEOPLE



People experience and sustain wellbeing differently, shaped by their circumstances, preferences, and career stages. When individuals are equipped with the skills and support to manage their health, resilience, and professional demands, they are better able to thrive at work.

Creating the conditions for people to thrive is a collective challenge for our profession—and one we all have a role in addressing.

Organizations **provide practical resources, guidance, and space** for individuals to strengthen skills that support sustainable performance, such as prioritizing workloads, managing competing demands, setting healthy boundaries, and planning for long-term financial security.

Leaders encourage individuals to **make use of available support, development opportunities, and workplace resources** to help them build resilience, make informed decisions, and sustain their long-term effectiveness.

Individuals **understand their own needs, preferences, and limits**, and consider what enables them to perform at their best.

By combining individual ownership with a supportive workplace, organizations can build a culture where wellbeing is a shared responsibility, enabling people and the profession to thrive.

Turning Principles into Practice

Building a profession where people can thrive is a shared and ongoing responsibility. There is no single approach to wellbeing, and these principles are not intended to prescribe one. How they are applied will differ across individuals, organizations, cultures, jurisdictions, and stages of a professional career.

What matters is continued progress

Every part of the profession has a role to play—and IFAC is part of that collective effort. Supporting wellbeing is not solely a human capital responsibility. It is shaped by organizational decisions, leadership at every level, everyday ways of working, and the choices individuals make to sustain their own wellbeing.

Together, we can turn these principles into action by considering where we are today, identifying opportunities for improvement, and taking practical steps that reflect different people and contexts. Regular engagement, dialogue, and measuring our performance can help us understand what is working, where change could make the greatest difference, and how workplace cultures are evolving over time.

Progress will look different across the profession. What matters is a commitment to keep listening, learning, acting, and adapting as needs, expectations, and ways of working evolve.

By turning these principles into practice, we can create a profession where people are supported to build fulfilling, sustainable careers—and where thriving professionals strengthen the resilience and future of our profession.

Acknowledgement

These principles were developed by IFAC in collaboration with the GPPC, human capital professionals from across the profession, professional accountancy organizations, educators, professional accountants in business, small- and medium-sized practices, young professionals and leaders, and firms from across the global profession. IFAC thanks all those who contributed their experiences, perspectives, and insights, which helped shape and strengthen these principles and the publication.

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