

St. John Fisher University

## Fisher Digital Publications

---

Business Faculty/Staff Publications

School of Business

---

2023

### What Do Navy SEALs and CPAs Have in Common? Mental Toughness.

Hugh H. Lambert

St. John Fisher University, [hlambert@sjf.edu](mailto:hlambert@sjf.edu)

Follow this and additional works at: [https://fisherpub.sjf.edu/business\\_facpub](https://fisherpub.sjf.edu/business_facpub)



Part of the [Business Commons](#)

---

#### Publication Information

Lambert, Hugh H. (2023). "What Do Navy SEALs and CPAs Have in Common? Mental Toughness.." *New Accountant* .792, 14-17.

Please note that the Publication Information provides general citation information and may not be appropriate for your discipline. To receive help in creating a citation based on your discipline, please visit <http://libguides.sjfc.edu/citations>.

This document is posted at [https://fisherpub.sjf.edu/business\\_facpub/162](https://fisherpub.sjf.edu/business_facpub/162) and is brought to you for free and open access by Fisher Digital Publications at . For more information, please contact [fisherpub@sjf.edu](mailto:fisherpub@sjf.edu).

---

## What Do Navy SEALs and CPAs Have in Common? Mental Toughness.

### Abstract

What do accountants and Navy SEALs have in common? Navy SEALs have the ability to stay awake for a week, endure constant harassment and perform their jobs despite mental and physical hardships. While that may sound similar to final exam week, there is no comparison between college and the physical stress of military training, but there are similarities in the mental aspects. Navy SEALs use certain tools to help them succeed during times of extreme hardship, and accounting students and CPA exam candidates can use these same strategies for success. The tools fall under the broad category of “mental toughness,” and include: (1) goal setting; (2) visualization; (3) positive self-talk; and (4) emotion management.

### Disciplines

Business

### Comments

Article originally published in *New Accountant*, Issue 792 (2023). The article can also be found on the journal's webpage: <http://www.newaccountantusa.com/>

# What Do Navy SEALs and CPAs Have in Common? Mental Toughness.



**Dr. Hugh Lambert, CPA**  
Professor of Accounting  
St. John Fisher University

**W**hat do accountants and Navy SEALs have in common? Navy SEALs have the ability to stay awake for a week, endure constant harassment and perform their jobs despite mental and physical hardships. While that may sound similar to final exam week, there is no comparison between college and the physical stress of military training, but there are similarities in the mental aspects. Navy SEALs use certain tools to help them succeed during times of extreme hardship, and accounting students and CPA exam candidates can use these same strategies for success. The tools fall under the broad category of “mental toughness,” and include: (1) goal setting; (2) visualization; (3) positive self-talk; and (4) emotion management.

Mental toughness is usually thought of in an athletic/sports context, but it has broader applications outside of that field. One element of mental toughness relates to enduring short-term discomfort to attain long-term goals. Mental toughness for CPAs starts in college, with enrollment in technical accounting, business and economics classes, and culminates with the CPA exam, a rigorous, four-part exam that is developed by the American Institute of Certified Public Accountants (AICPA). Let’s examine each of Big 4 aspects of mental toughness and see how these skills can be applied toward passing the CPA exam.

## Goal Setting

When students commit to passing the CPA exam, they are setting a priority or goal. One of the pillars of Navy Seal and other special opera-









tions training is using SMART Goals, which stand for Specific, Measurable, Attainable, Relevant and Time-bound. When a student decides to take the CPA exam, they have committed to a specific goal--passing the Uniform CPA Examination.

The goal of passing the CPA exam is measurable. A few weeks after taking one of the exam sections, the results are known and when all four parts have been passed, the goal has been reached. Passing the CPA exam is attainable. Anyone who has been enrolled in accounting degree program has the coursework necessary to pass the CPA exam, but many CPA firms also

support exam prep courses that are geared toward helping students pass the exam.

It is important to note that large goals should be segmented into smaller goals that are achievable, so that the overall task does not appear overwhelming. While the overarching goal may be to pass the CPA exam, the goal can be broken up into passing one section first, and that goal can be further broken down into studying one module or aspect of that section. For example, the overall goal of passing the CPA exam in its entirety goal might be segmented into passing the auditing section. A sub goal in passing auditing could be

studying internal controls, and so on. The metaphor that is used for breaking a large goal into smaller, attainable chunks comes in the form of a question: how do you eat an elephant? Answer: one bite at a time.

Relevance is the fourth part of SMART goals. Passing the CPA is relevant, as it is the entry ticket into accounting. Students should know that accounting is not just a job, it is a community. I recently returned from the American Accounting Association's annual conference and it is a tight group of practitioners and educators that care deeply about the profession, its people and the benefits that

we make to society as trusted and strategic business advisors. CPAs play a role in creating confidence in financial markets, as well as helping companies navigate the intricacies of the tax code and the increasingly complex regulatory and global business environment. Becoming a CPA is a very relevant objective.

Goals must be time-bound. It is not enough to say that you will do something, unless that goal has a sense of time urgency. In the case of the CPA exam, test takers must pass all four parts of the exam within 18 months, which creates the time-based component of the SMART goal.

### Visualization

Navy Seals use visualization—they see themselves succeeding at difficult tasks before actually performing those tasks. Visualization is using your imagination and all of your senses to feel what it would be like to achieve a certain goal. This can be used by accounting students and CPA exam test takers and even at any stage of life. To see yourself succeeding, you need to not only visualize this in your mind's eye, but you must feel the elation that will come when you tell your friends and family that you passed, when you post it on LinkedIn, and when you share the news with your college professors and employer. All those people are going to want to share in that good news—the celebration is going to be great!

Use your mind's eye to see yourself studying. You are sitting at the computer, reading the test prep modules, making flash cards, taking practice exams, and finally going to the test center on testing day. Feel the nervous excitement that you have going into the exam. That is normal and you know that once the exam starts, you'll be focused on the content, analyzing the question and providing the answers. Feel the sense of relief when the exam is over and you walk out of the test center. Rehearse it all in your mind before it happens.

### Positive Self Talk

Navy Seals use positive self-talk. They know that their training is challenging and also, that their instructors may be testing their commitment by harassing them and encouraging them to quit. Luckily, the CPA exam is not like that. Your friends, family, and college professors all want to see you succeed and have you increase your confidence, which comes from attaining challenging goals.

An example of positive self-talk is telling yourself that others have completed the CPA exam, so you can as well. That you are the kind of person who likes a challenge. That you are focused and easily tune out distractions. That any setback you encounter is just another part of your development and that you'll learn from that event and use that knowledge to do even better.

Write down a few positive messages and say them out loud a few times a day every day so that you both see and hear them. This will help develop this habit so that you can apply it in real time as things get challenging in the CPA exam or any other activities. Always frame things from a positive point of view and accept that nobody is perfect and you do not need to be either.

### Emotion Management

Emotion management is also sometimes called “arousal control.” When faced with a challenge, our bodies can produce stress reactions, such as the release of cortisol, a stress-related chemical or adrenaline, which can trigger the “fight or flight” response. When facing a challenge such as the CPA exam, candidates must manage uncertainty, time pressures and they must manage the emotional ups and downs that come from going after a big goal. Some exam content is going to be easier than others and when facing the tougher parts, we may get discouraged, frustrated or want to quit. These are all normal feel-

ings and part of the process, and we must not suppress our emotions, but acknowledge and manage them.

One way to manage emotions is through box breathing, a technique in which you mindfully focus on your breath and concentrate on breathing, performing a four-second inhale, a four-second hold, four-second exhale and another four-second hold. Simply breathing like this for a few minutes at a time during the day can have a calming effect. It also shifts our awareness from whatever thoughts are in our head to paying attention to our breath, similar to a meditative effect.

By regulating your breathing and slowing down, you can re-center yourself during a busy day. This method won't make you any less busy, but it will help you feel better during the moment and return you to your task with more focus and awareness. It is better to slow down in this way than resort to social media or phone distractions, which just add to the franticness of your day. Calming oneself through box breathing can also be used by students before exams or during any intense situation in which there might be a strong emotional reaction and need for calm.

### Summary and Conclusion

There will be challenges as you work through the accounting curriculum and the CPA exam, but remember that when you really want something, you have the ability to get it and that attaining challenging goals helps you build confidence and leads to even more success. The Big 4 mental toughness tools mentioned above can help you—not just with the CPA exam but in many aspects of your life. Remember that thousands have gone before you and thousands will follow. They succeeded and you will, too.