

INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY: APPLIED BUSINESS AND EDUCATION RESEARCH

2026, Vol. 7, No. 5, 1900 – 1909

<http://dx.doi.org/10.11594/ijmaber.07.05.06>

Research Article

What Makes Them Happy?: Measuring the happiness of Certified Public Accountants through the COVID-19 Pandemic in Cotabato Province, Philippines

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Article history:

Submission 18 January 2026

Revised 14 April 2026

Accepted 23 May 2026

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ABSTRACT

Since the onset of the COVID-19 pandemic, governments across the world have enforced lockdown measures to limit the transmission of the virus. Although these restrictions have been effective in reducing physical health risks, they have also raised concerns about their negative impact on individuals' well-being, particularly in terms of life satisfaction and happiness. This paper analyzes the feeling of happiness of the Certified Public Accountants in the Cotabato Province and measures their satisfaction with the 10 happiness domains, to aid the limited understanding of how an outbreak can affect people's well-being. The central idea is to assess the overall happiness of the respondents, investigate the relation of happiness and 10 domains, and to identify which of these domains affect their happiness. Pearson correlation coefficient (r) was used to examine the relationship between happiness and the ten happiness domains. Multiple regression was used to identify the domains that significantly predicted happiness. Results showed that all ten domains were significantly and positively correlated with happiness. The final regression model identified health, environment, time balance, governance, and psychological well-being as significant predictors of happiness.

Keywords: *Certified Public Accountants, COVID-19, Happiness*

Introduction

According to World Health Organization (2021), Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-CoV-2) outbreak or commonly known as CoViD-19 has caused a global health pandemic resulted to claim of over 2,400,000 lives worldwide (as of February

2021). More than 108 million people worldwide were confirmed positive of the virus at the time of writing this paper. This isn't the first time that people around the world faced an infectious disease. We have faced rampant waves from SARS to H1N1, Ebola and MERS. And there

How to cite:

Jimenez, C. E. A., Vildac, J. R. G., & Membrebe Jr., Z. O. (2026). What Makes Them Happy?: Measuring the Happiness of Certified Public Accountants through the COVID-19 Pandemic in Cotabato Province, Philippines. *International Journal of Multidisciplinary: Applied Business and Education Research*. 7(5), 1900 – 1909. doi: 10.11594/ijmaber.07.05.06

is still anticipation as to the frequent increase of pandemic occurrence (Wolfe, 2011).

However, there are still limited understanding when it comes to the effect of these outbreaks as far as the well-being of people is concerned. According to Lu et al. (2020) and Zhang et al. (2020) there is a relatively little knowledge about how a progressing common phenomenon such as the epidemic outbreak could leave an impact to the emotional well-being of individuals.

According to Verne (2009) and Leigh-Hunt et al. (2017), while it is true that the effect of lockdowns is considerable in terms of the gross domestic product (GDP), there were some well-known risk factors which are some of the by-products of lockdown and quarantines that may be considered additional substantial damage to population mental health, happiness and wellbeing such as having no job, social distancing and isolations and having no freedom.

According to Algan et al. (2019), Gross Domestic Product is unable to measure social interaction outside the market, and this includes but is not limited to relationships with family and friends, their personal happiness, values, and even people's sense of purpose in life. Piekałkiewicz (2017), together with Bryson et al. (2016) stated that happiness has a vital role as one of the determinants of how well the economic outcomes will be: it increases productivity, it can predict future income and certainly affects the performance of the labor market. Various constitutions have already stated that maximizing happiness is already at the fore of their criteria in making policies, and instead of using GDP; in achieving the goal, it could be the preferences of individuals and the domain priority that were quantified through happiness.

Research about happiness has revealed that economic progress or other traditional assessments of affluence, like health and the standard of living, do not necessarily translate into better life quality for people. Happiness does not likely depend on any singular domain, but it is rather on the totality of the weighted indicators. According to Layard (2005), while the GDP of a certain country grows, per capita income falls for most of the population, and according to Diener, Tay, and Oishi (2013)

personal income is only one of the vast factors of personal happiness and wellbeing. According to Ovaska & Takashima (2006) personal relationships, economic freedom, health, education, income distribution, and political freedom is some of the other factors of happiness.

This study is aligned with the Gross National Happiness (GNH) coined in 1972 by Bhutan's fourth king. GNH denotes that for the development to be sustainable, it should take a well-rounded approach that the well-being's non-economic aspects should give equal importance to the idea of progress. The four pillars that often explain the GNH include cultural preservation, sustainable socio-economic development, good governance, and environment conservation. These four pillars are then declassified into ten domains (psychological well-being, health, education, time use, cultural diversity and resilience, good governance, community vitality, ecological diversity and resilience, and living standards) to generate a pervasive understanding of GNH and for this to reflect the holistic range of GNH values.

Gross National Happiness holds that the public utility aims at greater happiness for a greater number of people, thus aligning this with the Theory of Utilitarianism. In this view, in every policy goal of the government, life satisfaction is one of the most appropriate bases.

Therefore, the primary aim of this study is to address the need of assessing the happiness, which is the quantification of happiness, among individuals and to understand the life satisfaction of these individuals in various domains of well-being during this period of the pandemic. It was contemplated that through this research, it would be possible to measure life satisfaction and life conditions. Thus, contributing to the knowledge of people in knowing the individual index that could aid them in assessing themselves of what makes them happy and what matters most to them. And, for the government to know the irregularity in a variety of facilities which are directly associated with the overall satisfaction of people and their happiness, thus help them further in creating and proposing interventions that are in line with the needs of its people.

Methods

This study assessed the happiness of Certified Public Accountants in Cotabato Province and examined their satisfaction across different domains of well-being.

This study employed a multi-stage sampling technique. In the initial stage, the population was grouped into clusters based on the scope of practice. This process allowed the researcher to exclude professionals working in academic and government settings. After identifying those accounting careers in public accounting and government accounting, convenience sampling was used for the second stage.

To acquire first-hand data, a survey questionnaire was sent out to all members of the

sample that was representative of the target population of the study. An online survey questionnaire using the Google Form format was received by the respondents via social media.

The Happiness Alliance's Happiness Index comprehensive survey instrument was adopted in assessing the happiness, measures the life satisfaction, the feeling of happiness, and other happiness domains: Psychological well-being, health, time balance, community, social support, education, arts and culture, environment, governance, material-well-being, and work, and finally, the well-being of the respondents (Happiness Alliance, 2014).

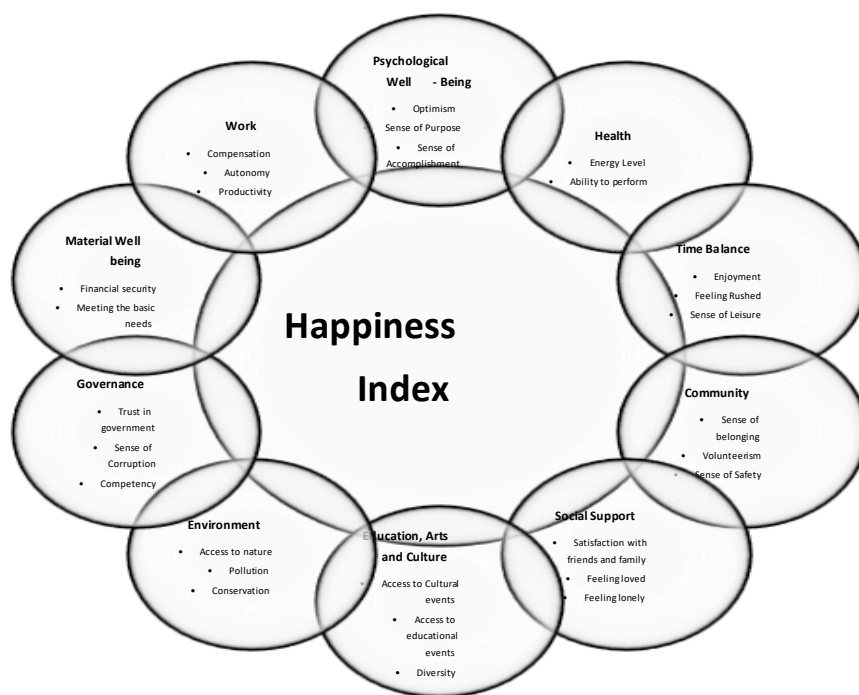


Figure 1. Domains of Happiness Index and measured qualities

The instrument was composed of three (3) parts. The first part consists of questions that elicit information about the socio-economic profile of the respondents. In the second stage, the domains of happiness were assessed using the Cantril Ladder. Specifically, the Cantril Self-Anchoring Ladder of Life Satisfaction was employed to measure respondents' levels of happiness and overall life satisfaction. And the last part was the different domains of happiness. Various questions per domain were presented

with a limited number of response options. The set of questions and their response options constituted the main scale used to measure happiness.

For this study, a descriptive causal design was used. With the help of Statistical Packages for Social Sciences (SPSS), data were coded and analyzed. Descriptive measures such as means were employed for the scores of the respondents' happiness, satisfaction, and the various domains. Pearson correlation coefficient (r)

was used to investigate the relationship between overall happiness and the independent variables. And lastly, multiple regression was used to identify which of the ten domains affects happiness

It is also crucial to note that the 59 participants in the study might not reflect the whole population of Certified Public Accountants in Cotabato Province. Due to the use of convenience sampling, the respondents were limited to those who were available and willing to participate during the data collection period. Therefore, the findings of the study may be limited only to the selected respondents and may not fully reflect the condition of all CPAs in the province.

Results

The initial analysis of the researchers was to describe the socio-economic profile of the 59 public and private practicing Certified Public Accountants in the Cotabato Province.

Table 1 showed that out of the total number of respondents, 18 belonged to the age bracket of 24 years old and below, 37 in the age bracket of 25 years old to 40 years old, and 4 are in the age bracket of 41 years old to 56 years old.

Most of the respondents were male (50.85%, $n = 30$), while 49.15% ($n = 29$) were female.

Table 1. Socio-economic profile of the respondents

VARIABLES	FREQUENCY (n=59)	PERCENTAGE
Age		
24 years old and below	18	30.51
25 years old - 40 years old	37	62.71
41 years old - 56 years old	4	6.78
Gender		
Female	29	49.15
Male	30	50.85
Marital Status		
Married	8	13.56
Domestic Partnership	4	6.78
Single	47	79.66
Educational Attainment		
Bachelor's degree	41	69.49
Master's Degree	14	23.73
Doctoral Degree	4	6.78
Employment Status		
Full-time employee	53	89.83
Part-time employee	1	1.69
Self-employed	5	8.47
Annual Household Income		
Less than Php 131,484.00	20	33.90
Between Php 131,484.00 to Php 262,968.00	14	23.73
Between Php 262,968.00 to Php 425,936.00	11	18.64
Between Php 425,936.00 to Php 920,388.00	7	11.86
Between Php 920,388.00 to Php 1,577,808.00	5	8.47
Between Php 1,577,808.00 to Php 2,629,680.00	2	3.39

The data showed that 8, 4, and 47 of the respondents are married, in domestic partnership, and single, respectively.

Only 4 respondents held doctoral degrees, 14 held master's degrees, and 41 held bachelor's degrees.

The results also revealed that the majority, or 89.83% of the respondents, are working as full-time employees, only 1.69% is under part-time employment status, and the remaining 8.47% owned their own firm.

Out of the 59 respondents, 20 earned less than Php 131,484.00. 14 belonged to the income bracket between Php 131,484.00 to Php

262,968.00, 11 of the respondents are earning Between Php 262,968.00 to Php 425,936.00, the 7, 5 and 2 respondents belonged to the income bracket between Php 425,936.00 to Php 920,388.00, between Php 920,388.00 to Php 1,577,808.00, and between Php 1,577,808.00 to Php 2,629,680.00, respectively.

Table 2. Pearson correlation among happiness and 10 domains

Domain	Happiness	
	Pearson Correlation	Sig. (2-tailed)
Psychological well-being	.977**	.000
Health	.987**	.000
Time-balance	.985**	.000
Community	.952**	.000
Social Support	.966**	.000
Education, Arts and Culture	.985**	.000
Environment	.985**	.000
Governance	.979**	.000
Material well-being	.982**	.000
Work	.960**	.000

** . Correlation is significant at the 0.01 level (2-tailed).

Table 2 shows the Pearson correlations between happiness and the ten domains. The results revealed that psychological well-being, health, time-balance, community, social support, education, arts and culture, environment, governance, material wellbeing and work were highly correlated with happiness. It was indicated in the results that there was a strong relationship among the variables.

Therefore, it can be concluded through the evidence shown that happiness was directly related to all 10 happiness domains.

Table 3 presents the results of the regression analysis used to identify which domains significantly predicted happiness. It came out that the following domains are the predictors of happiness: health, environment, time, governance, and psychological well-being.

Based on the final regression model, the estimated regression equation for happiness is: $Happiness = 1.763 + .467(Health) + .475(environment) + .513(time) + .320(Governance) + .361$ (psychological well-being).

Table 3. Regression analysis summary for domains predicting happiness

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.763	.161		10.922	.000
Health	.467	.117	.234	3.986	.000
Environment	.475	.114	.220	4.157	.000
Time	.513	.097	.264	5.290	.000
Governance	.320	.103	.151	3.097	.003
Psychological well-being	.361	.119	.141	3.032	.005

a. Dependent Variable: Happiness

b. Predictors: (Constant), Health, Environment, Time, Governance, Psychological well-being.

Discussion

The results of the study showed that there is a significant direct relationship between happiness and psychological well-being.

This means that the Certified Public Accountants in Cotabato Province who felt better in terms of emotional condition, sense of purpose, and personal outlook also tended to report higher happiness during the pandemic.

For the respondents of the study, this suggests that psychological well-being was important in their happiness while going through the uncertainty brought by the pandemic.

Secondly, the findings showed that happiness was strongly associated with health. This suggests that Certified Public Accountants in Cotabato Province viewed health as an important component of their happiness during the pandemic. At a time when health threats were more apparent, respondents who reported greater satisfaction with their health also tended to report higher levels of happiness.

Ura (2008) explained that health should not be understood only in physical and mental terms. A more holistic view of health also includes social conditions, emotional well-being, and spiritual dimensions, which together help individuals cope with life's demands and maintain positive functioning. In a related way, Easterlin (2001) noted that declines in happiness may also bring serious consequences for human health.

Third, the results of the study showed that happiness has a relevant relationship with lifelong learning, culture, and arts. This suggests that the Certified Public Accountants in Cotabato Province still gave importance to learning, culture, and personal development as part of their life satisfaction during the pandemic. It continuously changes and is shaped by social transformations, external influences, and internal cultural processes. Therefore, Chophel (2010) said that in order to sustain these cultural aspects, there must be continuous promotion and progress that leads to the development of adequate resilience. Lifelong learning develops the capacity of young people to be able to identify right from wrong, which are good, and which are not, thus leading their lives

to make choices that are guided morally and ethically.

Fourth, the results of the study also showed that happiness has a direct relationship with time balance. This suggests that the Certified Public Accountants in Cotabato Province gave importance to the way they managed their time, especially during the pandemic when work and personal life became difficult to balance. One of the important things for the well-being of an individual is the balance between unpaid and paid work and leisure. For individual workers, a flexible working life is critical for their wellbeing as well as for their families and communities. According to Fleming & Spellerberg (1999), time is an ultimate resource, and it differs from other resources by the fact that time is something that is shared equally by everyone, and the information regarding the time-use value lies in this data.

Next, the results of the study showed that happiness is also correlated with good governance. This suggests that the Certified Public Accountants in Cotabato Province also considered trust in institutions and satisfaction with governance as part of their happiness during the pandemic. According to Kaufmann (2005), in a broad spectrum, these various key attributes reflect the values that need to be implemented. These include participation, rule of law, accountability, transparency, effectiveness and efficiency, responsiveness, equity, consensus orientation, empowerment, and inclusiveness.

According to Weitz-Shapiro and Winters (2008), the key to creating a vibrant democracy includes active political participation and civic engagement. In addition, people who participate in these activities enjoy higher levels of wellbeing brought about by feelings of freedom and autonomy. In the work of economist Amartya Sen (2002), he views freedom to participate as a key form of development. Being part of decision-making relative to one's life and the lives of others is seen by Sen as fundamental to human beings.

The results of the study also revealed that happiness has a direct relationship with the community. This suggests that the Certified Public Accountants in Cotabato Province also valued belongingness, safety, and connection with the community as part of their happiness

during the pandemic. From a happiness standpoint, a community must have strong relationships among its members and within families. Socially beneficial values must be upheld. It is also vital that there be volunteering and donation of time and or money, and that people feel safe from violence and crime.

Putnam (2000), along with Field (2003), identified that community is a vital and significant determinant of individual well-being. This is also true for families and communities. This was confirmed through the empirical studies of Fujiwara and Kawachi (2008), which showed that people's learning and health are affected by social capital. The higher the sense of belongingness a person feels, the happier and healthier life they can attain, resulting in more stable communities and a more supportive society (Zavaleta Reyes, 2007).

The results of the study also showed that happiness has a strong relationship with the environment. This suggests that the Certified Public Accountants in Cotabato Province also considered the condition of their surroundings and their environment as part of their happiness during the pandemic. Environment-caused stressors such as air and noise pollution are related not only to psychological stress, but also to physical stress caused by diseases affecting the respiratory and cardiovascular systems.

De Vries et al. (2003) and Maas et al. (2006, 2009) have well documented the health benefits of green and natural environments. According to Maas et al. (2008) and Richardson et al. (2013), medical and epidemiological literature provide evidence that natural environments encourage physical activity, which leads to health benefits while also encouraging social interaction. Kahneman et al. (2004) said that socializing with friends and relatives is among the strongest determinants of happiness.

Although material well-being was strongly correlated with happiness, it did not remain a significant predictor in the final regression model. This suggests that when the shared variance among the domains was considered, health, environment, time balance, governance, and psychological well-being explained more unique variance in happiness than material well-being. For the Certified Public

Accountants in Cotabato Province, this may indicate that during the pandemic, non-economic dimensions of well-being became more immediate and more influential than income alone.

Frey and Stutzer (2007) showed that, on average, people living in wealthier countries tend to be happier than those in poorer countries. In developing countries, the happiness of people living below the bread line increases as income rises. However, in developed and wealthier countries, higher income does not necessarily lead to greater happiness once a threshold income level has already been reached.

An affirmation to this study was done by Layard (2005) when his study shows people living in some developed countries like America, Japan, and Europe are currently no happier than five decades ago, even though there was an increase in per-head real income. This suggests that as a country becomes richer, there is still no significant rise in the level of happiness of people living in that country. A rise in the income of an individual does not actually mean that there is a rise in everyone's happiness because income has not actually improved if compared with others (Easterlin, 2001).

The results of the study also concluded that individual happiness has a relationship with work. This suggests that work remained important to the happiness of the Certified Public Accountants in Cotabato Province, although the results also show that other domains had stronger effects during the pandemic. According to Liu, Zhang, Chang, and Wang (2017), if the level of work esteem and job satisfaction goes higher, the subjective well-being of individuals becomes stronger. This is because the reason that pressure brought about by work cannot be temporarily relieved. Therefore, workers increase their self-esteem along with their job satisfaction through strategizing in order to reduce stress and through companionship that strengthens psychological construction in a positive way.

Lastly, the results of the study showed that happiness also has a strong correlation with social support. This shows that support from family, friends, and other social relationships also became important to the happiness of the Certified Public Accountants in Cotabato Province

during the pandemic. The quality of relationships an individual has at work, in the community, and in the family is related to individual happiness. People tend to be happier than individuals with weaker family ties, friendships, or social connections. Thus, as Dutt and Radcliff (2009) stated, social capital affects the well-being of individuals. As indicated in the studies of Putnam (2001) and Lane (2000), social connectivity keeps individuals better supported, less isolated, more bonded, and thus happier.

Conclusion

The results revealed the important domains that have a relationship with happiness. Among these domains, it was found that health, environment, time balance, good governance, and psychological well-being are the predictors of happiness.

The respondents said health is the word that best describes their happiness. According to The CPA Journal (2021), which cites the results of the survey conducted by the New York State Society of CPAs, Certified Public Accountants during the COVID-19 pandemic, are most concerned about their own personal health and safety. It was followed by the health and well-being of others in their profession or industry. More than 75% of them were concerned with the profession or industry's overall economic impact brought by the pandemic. The pandemic affected the profession in terms of difficulty in work resulting from social distancing, remote locations, and other factors. Also, they mentioned that there is a decline in the demand for their services, thus concerning the financial health of their employees. And slightly 50% of the respondents were concerned with being exposed to the coronavirus while on the job.

It was clear that how well-off people depend on things, such as their health, whether they have a good environment and a productive government, which GDP does not capture. This study highlights that things that matter most. And it can be used by the employers and governing bodies in every organization, to identify and to decide what the necessary things are that should be reflected in their policies. Because through this, they will be able to capture the totality in their pursuit of the happiness of their employees.

Acknowledgement

The authors gratefully acknowledge the support of their respective institutions, De La Salle College of St. Benilde and University of Southern Mindanao, for their academic and research assistance in the conduct of this study.

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