

Toward a Model for the Use of Spirituality in Teaching Accounting

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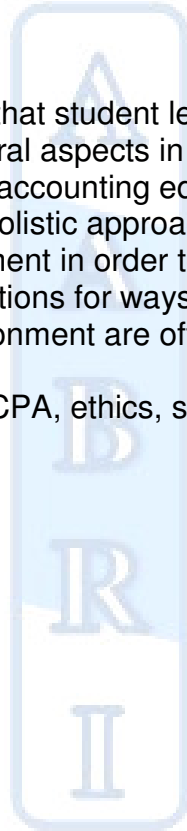
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Abstract:

The authors discuss the idea that student learning and growth can be improved by incorporating spirituality and cultural aspects in undergraduate accounting courses. The need for new ways to approach accounting education is well identified and supported in the literature. A more holistic approach to accounting education would include a spiritual (not religious) element in order to make the classroom community more conducive to learning. Suggestions for ways to incorporate spirituality and culture into a more positive classroom environment are offered.

Keywords: accounting education, AICPA, ethics, service-learning, spirituality



Introduction

Spirituality is not a new concept in spite of often being considered “New Age.” Newell (1997, pp. 7) traces spiritualism back to “Old Testament times.” He also mentions that St. Patrick in the Fifth Century emphasized a spiritual presence with a material or physical being or as Newell states a connection between spirituality and the “whole of life.” (1997 pp. 4 & 24) In those times, the church had a holistic approach to tending to the individual’s mind body, and spirit.

A more holistic approach to education would include a spiritual (not religious) element in order to make the classroom community more conducive to learning through an open exchange of ideas, enhanced listening to others, and time for reflection. This paper discusses the need to improve accounting education and offers a spiritual dimension to leaning and teaching as a pedagogical starting point. Several applications for incorporating spirituality as well as integrating values and learning to provide more holistic accounting education are developed.

The focus of this paper is to examine these issues and to address three critical questions. How can an atmosphere in our classes that will enable students to find passion and relevance in studying accounting be created? How does one teach course content and facilitate the skills that students need to be creative and critical thinkers in an ambiguous and complex world? How does one instill in our students an understanding of ethical issues as they relate to decision-making and behavior? Not all of the ideas provided can or will be incorporated into everyone’s class during the entire semester. The objective is to provide practical suggestions that can be used by those interested in opening their classrooms toward being a “learning community.” It may be possible that creating an environment in which learning can grow may be more important than what or how much information is taught.

Justification for a New Model

The need for significant changes in accounting education has been identified in several studies and by professional accounting organizations and firms. A study by Albrecht and Sack (2000) in which four major accounting groups participated (IMA, AICPA, AAA, Big 5 professional service firms) provides a rationale for the consideration of alternative pedagogies for accounting. The study provides substantive and significant justification for change in accounting education. The authors find three problems in accounting and accounting education: a) The decline in numbers of students majoring in accounting; b) A broken and obsolete system of accounting education; c) Graduates who majored in accounting would choose a different major if starting again (p. 1). In addition, the authors cite an increased rate of change in the business world from globalization, new industries, competition, and the complexity and uncertainty that have resulted in the need for faster and better decision making.

The research provides empirical data from an AICPA supply-and-demand study (Albrecht and Sack, 2000, p. 19) that identifies problems with current accounting education as focusing too much on content, covering often irrelevant topics, not

preparing students for the ambiguities of the business environment, lacking in creativity and exposure to real businesses, and leaving gaps in skill development. Horton and Freire, (1990, p. 187) see the educator's role as one that starts with students' experiences and then moves to fostering open, critical reflection dialogue based on those experiences to solve problems and bring about social change. Critical theorist and educator, hooks (1994), makes the statement that "combining the analytical and experiential is a richer way of knowing" (p. 89). She describes the "passion of experience" and its usefulness in developing critical thinkers who can listen openly to diverse perspectives "to gather knowledge fully and inclusively" (p. 91).

A Spiritual Dimension to Inspiring Learning

Tisdell (2003, pp. 28-29) provides a comprehensive definition of spirituality that includes seven assumptions about spirituality as it relates to education. First, it is not the same as religion, but it is connected to religion for many people. Second, spirituality provides a sense of wholeness and connection to all of life through a higher being, power, or spirit. Third, this sense of wholeness and connection to all of life happens by creating meaning from one's experiences. Fourth, spirituality is present in the educational setting, even though it may not be recognized as such. Fifth, it is a movement toward greater authenticity. Sixth, it is the construction of knowledge through primarily symbolic and reflexive processes. Finally, spiritual experiences frequently happen unexpectedly.

Tisdell (2003) identifies the connection with culture in her definition of spirituality. While spirituality and culture may be perceived as difficult concepts to implement in the accounting classroom, some guidance is provided by prior research efforts. A passage from Tisdell (2003) suggests "if knowledge engages one's passion, it activates more energy to create change in one's personal and professional life, in one's community, and in the world" (p. 241). She states, "A greater sense of how culture and one's cultural self connects to the content of the course would facilitate a greater sense of being able to move to action and apply the work of the course" (p. 241). A key element in developing a greater cultural sensitivity is the spiritual dimension. In her interviews with a multicultural group of women educators, Tisdell (2000) found that spiritual development was closely connected with their identity and personal development. She describes a "spiritually grounded and culturally relevant" pedagogy for higher education that is potentially transformational in the following suggestions:

- 1) An emphasis on spiritual and cultural authenticity.
- 2) An environment that allows for exploration of the cognitive (through readings and discussions of ideas); the affective and relational (through connection with other people and connection of ideas to life experiences); and the symbolic (through art forms such as poetry, visual art, music, drama).
- 3) Readings that reflect the diversity of the members of the class, and the resulting pluralism of the geographical area relevant to the course content.
- 4) Exploration of both individual and communal dimensions of students and other relevant points of identity.
- 5) Collaborative work that envisions and presents manifestations of multiple aspects of learning and strategies for change.

- 6) Celebration of learning and provision for closure to the course.
- 7) Recognition of the limitations of the higher education classroom, and that transformation is an ongoing process that takes time. (pp. 212-213)

Tisdell (2000) relates this pedagogy to “emancipatory education (where) participants take some responsibility for their own learning, use their particular talents and expertise, and discover their own increased capacity for making change happen as they connect with others” (p. 213).

Trunnell and Braza (1995) provide the spiritual dimension in the workplace through mindfulness training. They refer to Kabat-Zinn’s (1990, cited in Trunnell & Braza, 1995, p. 287) seven characteristics of mindfulness that enhance learning: non-judging (impartiality), patience (allowing things to happen in their own time), a beginner’s mind (free and open to all possibilities), trust (of ourselves and our inherent wisdom and goodness), non-striving (focus on process rather than outcome – learning to love life as it is), acceptance (acknowledging each moment as it is), and letting go (not trying to control self, others, or our environment). Using deep, focused breathing, participants are able to become aware of what they are thinking, sensing, feeling, and experiencing rather than simply reacting (particularly to difficult or conflicting situations and people). Trunnell and Braza describe the process as: 1) what is my purpose in the moment; 2) when your mind wanders, stop and observe: in this moment where is my awareness (thinking, feeling, sensing) and attention; 3) bring your awareness back to the moment and your purpose by breathing in and out; 4) repeat as necessary to bring yourself back to the moment (p. 288). They describe this as the basis of healthy communication that is supportive and nurturing in relationships with others and enables people (students, employees, team members) to feel free enough to share ideas and information.

A Spiritual Dimension to Teaching Ethical Decision Making

Recent financial scandals in companies that had been highly respected in the United States (i.e., Enron, Arthur Andersen, WorldCom, Tyco) have led many in the accounting profession to encourage educators to change their pedagogies due to the greed and unethical behavior of top managers. The February 2004 volume of “Issues in Accounting Education” includes four articles in its Main Section that focus on the need to find more effective pedagogies for the teaching of ethics and professionalism in accounting. The authors focus on teaching students honesty, fairness, truth, and critical thinking skills in ethics training through the use of cases, videos, games, and literature (ethical stories) using rational, cognitive processes of ethical reasoning. This begs the question of a more holistic pedagogy that includes development of the spirit, as well as the mind, to provide greater meaning and relevance to our students.

It is worth noting that several of the articles make statements that reflect relational issues. Of particular relevance is the article by Jennings (2004, p. 17) who refers to a previous article where she describes students who feel like they have “sold their souls by going into business (2001, p. 29).” She refers to “The Parable of the Sadhu” (McCoy, 1983) that reflects the lack of respect for life in choosing to achieve a goal to reach the summit of a mountain range in Nepal over helping a sick and suffering religious pilgrim (sadhu) down the mountain to the base camp. Jennings points out that

the businessman, who was the storyteller and participant in the climb, describes that “his most memorable experience is not achieving the summit, but rather, those moments he spent in the village at base camp when he had altitude sickness and the rest of the party went on. The immersion in culture, the weddings experienced, and the kindness of the villagers were the true rich experiences of his climbs, not the conquest of the summit” (Jennings, 2004, p. 19). The pedagogy used with this case is a cognitive one in which student learning is facilitated through a multi-step rational process and procedure for making ethical decisions. This could also provide students with an opportunity to share their own cultural stories about people in their lives who have assisted them in achieving a greater understanding, meaning, and truth about ethical choices.

Palmer (1998, cited in Powell, 2001, p. 16) suggests that service learning pedagogy, in which students participate in community service and critical reflection about the experience related to the subject being studied, can provide a passionate connection for students to the subject matter and greater self-worth and confidence in the classroom. Spirituality strongly influences Palmer in his holistic teaching methods. As previously stated, qualities of spirituality include finding meaning, wholeness, and connection in our lives. Palmer suggests that cultivating spirituality leads to good listening and “soft-eyes.” Palmer relates spirituality to transformational learning by using the metaphor of “soft-eyes” (a term in the Japanese self-defense art) where “one learns to widen one’s periphery, to take in more of the world” (Palmer, 1998, p. 113). He states, “the practice of soft-eyes causes a person to turn toward a stimulus (rather than run away from or fight it), take it in, and then make a more authentic response – such as thinking a new thought (p. 113). “Soft eyes” may contribute to transformational learning where students to reflect on their cultural stories, symbols, visual art, music, etc., as a way to bring greater connection to the ethics of accounting. Their eyes may be opened to its relevance and importance.

Dirkx (2001) provides examples of “soul work” in the classroom that can lead to transformational learning. In journal writing, he suggests having students express their emotions and feelings about learning experiences and incorporating drawing and painting of the experience. He states “dramatic opportunities for transformational learning reside in imaginative engagement with the everydayness of our lives...encounters with subject matter in adult learning settings provide a rich source of images and fantasies that enable learners to connect more fully and deeply with the text, the self, and their outer worlds” (p. 16).

Applications for Practice

The research presented herein provides useful suggestions for incorporating spirituality into our educational pedagogies. There is a very significant lack of empirical data, however, to support its benefits. The literature suggests that there are few objective measures of the “soft” skills in the spiritual and affective dimensions of learning, and the skills developed often take a longer period of time (than a semester) to develop. Tisdell (2003), hooks (1994), Palmer (1998) and others provide examples from interviews with adult educators and students that describe feelings of greater wholeness, awareness of interconnectedness of all things, greater engagement and

passion with the subjects they are teaching/learning, greater compassion for others and respect for and appreciation of diversity of perspectives, greater openness and depth of learning in the classroom, and better informed critical and creative thinking skills. Important components of all of these educators' practices are the connection of theory and practice through the building of communities and the emphasis on critical reflection in the classroom. The questions become:

1. How can communities in the classroom be created that liberate our students' minds to listen deeply and explore the multiple perspectives inherent in a community in which openness, compassion, and respect empower students to engage in critical reflection and dialogue without fear of rejection?
2. How can the wholeness, the inner truth, and the connections that are key aspects of spirituality be enabled?

The Classroom Environment

A spiritually infused classroom can be created as the teacher moves from "lecturer" to active participant collaborating with students in experiences with the subject matter (i.e. service-learning, simulations, and business modeling). An important factor in enabling this movement to occur is the teacher's sense of authenticity. This means being true to herself, her own beliefs, and feeling a sense of wholeness as she engages with students. If we are passionate about our teaching and bring that energy into the classroom, students will feel the positive energy and connect more deeply with us, each other, and the subjects they are learning. If we respect and trust our students to achieve great things, they will learn to respect and trust others to do the same. Positive energy opens up a whole new world where we and they develop the ability to listen and reflect more deeply. This in turn enables deeper understanding that comes from an integration of multiple perspectives of others in the problem-solving and decision-making processes.

Service Learning.

The definition of service-learning that we are referring to in this paper is an educational experience in an organized activity that meets community needs and class objectives; is course-based and credit-bearing; and involves continuous reflection on the experience to enhance knowledge, skills, and civic responsibility. Service learning experiences in accounting classes (Astin, 2002) have been linked to creating the connections and critical reflection opportunities that have been evidenced in spiritual educational practices. Astin suggests that service learning experiences are often transforming for both students and teachers as they immerse themselves in active participation in authentic social and cultural situations where their minds, body, and the activity are integrally connected. A key to this transformation is the personal reflection that is a major factor in service learning, involving students in a range of learning style activities such as keeping journals, writing essays, dialoguing, role playing, etc. about their service experience individually and collaboratively in an effort to make meaning of the experience. Critical reflection on these experiences and activities fosters the development of more meaningful and relevant learning that enables students to

understand and resolve the uncertainties and ambiguities that exist in authentic activities. Astin's research has shown that students involved in this experience have a stronger commitment to their communities, a greater sense of self efficacy, and a desire to remain engaged in careers in service fields.

Palmer (1998) relates service-learning to "subject-centered" classrooms that are typical of accounting classes. He suggests that service-learning experiences foster holistic (incorporating the mind, body, soul, and affective dimensions of learning) practices in education that enable greater connection between students and classroom subjects. He also notes that service learning provides the opportunity for a "genuine learning community" with "the subject at its core" that can result in greater academic achievement, and personal and "substantive engagement with the course because the great thing they met by being involved with the community made their bookwork more real" (p. 118).

Open-Ended Questions.

Because of the importance of critical reflection and collaboration in spiritually infused classrooms, suggestions for incorporating these into classes are provided in Brookfield and Preskill (1999). There are numerous questioning methods that Brookfield and Preskill (1999) suggest to foster critical self-reflection and discussions in which students become more collaborative and respectful of participants. For example, begin lectures with questions that you are trying to answer; end lectures with questions that your lecture has raised or left unanswered; use periods of "reflective silence;" use critical incident questionnaires that focus on critical moments in the class; "paired listening" with partners to practice deep listening; and "conversational moves" where students practice moves involving questioning, listening, and responding presented to them on note cards during the class discussion (pp. 70-101).

Open-Ended Problems.

An additional resource for fostering critical reflection (Wolcott & Lynch, 2000) offer suggestions for open-ended problems that address uncertainties and foster reflection in the classroom. They describe the characteristics of these problems as having more than one solution, generating controversy, having incomplete information that is subject to a variety of interpretations, needing to be readdressed over time as conditions change and better information becomes available, and addressing a problem solving process that uses information in increasingly complex ways. They describe the phases of open-ended problem solving as:

Phase 1: Identifying the Nature of an Open-Ended Problem and Relevant Information

- What information and evidence might be useful in thinking about this problem?
- Do people disagree about the best solution? If so, what general reasons lead them to disagree?
- What factors contribute to uncertainties about the available information?

Phase 2: Framing an Open-Ended Problem

- What is your initial point of view about this problem? What experiences, assumptions, or preferences might be affecting your point of view?
- What are the general arguments for and against each solution option?
- What assumptions and preferences are related to each point of view?
- How might the same pieces of evidence be interpreted differently or used to support different points of view?
- What are the strengths and weaknesses of the pieces of information?
- How might you organize the available information to help you better understand the complexities of the problem and reach a reasonable conclusion?

Phase 3: Resolving an Open-Ended Problem

- What guidelines or principles will you use to judge as objectively as possible among the various options? How will you prioritize the strengths and weaknesses of the solution options?
- Based on your analyses, what is the best solution for this problem? Given your setting and audience, how can you best communicate the basis for your conclusion?
- How would you respond to arguments that support other options?

Phase 4: Re-Addressing an Open-Ended Problem

- What are the limitations, weaknesses, or unknown aspects related to your proposed solution?
- What are the implications of those limitations?
- What new information or changes in conditions might lead you to re-address the problem?
- What strategies could be implemented to monitor the results of your conclusions and help you revise your approach as needed?

Holistic Reflection

Foster (1999) provides suggestions for integrating values and learning (IVL) in a holistic accounting education that includes the spiritual dimension. The method used is adapted from Palmer's (1998) observation that true learning requires the teacher to build relationships with students, among students, and with the subject. The method is reinforced by the Accounting Education Change Commission's (1992) position that encourages teachers to make interactions with and among students a priority. Spirituality invites connections through openness, love, and sense of humor whether the material used in relaying moral or value laden information is student stories, a film, cultural stories, visual art, or music. It is about facilitating respectful and open dialogue and critical thinking that encourages students to look at the ambiguities in the world through each other's eyes to expand their understanding of the subject. Foster (1999) suggests using thought-provoking questions such as "What would happen if...? What is a metaphor for...? What do we already know about...? How does...affect...? What is a new example of...?" (pp. 13-14).

Problem solving is a significant part of accounting classes however the problems generally have one right answer. Students need an ongoing exposure to problems that require critical reflection and creativity or imagination in the solution. For example,

cases could be used in which students work in small groups to redesign a manufacturing process and eliminate non value added activities. They could use art to paint, or draw the redesigned process to share with classmates. Another suggestion is for Students to brainstorm and role play behaviors in an ethics case. Movies, such as “Catch Me If You Can.” would provide a dramatic element in bringing greater relevance and connection to accounting concepts and real life, such as ethical behavior and identity theft.

An additional source for enhancing reflection in the classroom is Palmer’s (1998), “The Courage to Teach” and the accompanying “Guide for Reflection and Renewal”. He provides helpful suggestions for creating “space” for reflection in the classroom, as well as, questions and activities to accompany each chapter of “The Courage to Teach” that enhance reflection and dialogue in the classroom.

Cunningham (1999) offers suggestions for accounting classes that include journal writing that involves students in writing that fosters reflection on accounting subjects, as well as feelings and emotions and feedback on learning; working in collaborative groups inside and outside the classroom to brainstorm solutions to problems and cases through open and respectful dialogue; role-playing to enable students to see other perspectives and reasoning for those perspectives in a setting where they may be an executive, a creditor, or an investor in a company dealing with a particular accounting issue (Cunningham, 1999, pp. 308-318).

The PBS video, “More than Enron” is a great tool to stimulate accounting student reflective thinking about accounting concepts and principles and whether they were violated by Enron, as well as other reflections. Another thought is to ask students to consider techniques discussed in class to keep liabilities off company balance sheets and whether they violate generally accepted accounting principles (GAAP). If so, can they provide examples of how to structure the techniques without violating GAAP? Ethics case discussions and writings are another way that reflection can be fostered.

Concluding Comments

The research provides suggestions for a model of critical reflection and discussion whereby students can obtain a better understanding of ethical issues facing accountants and the implications for decisions and behavior. The model includes an environment directed by spirituality where students are open to new ideas and will question assumptions. Participation is facilitated by asking follow-up questions or rephrasing student responses so that the relationships between the ideas that have been presented are discussed. Fostering mindfulness for deep listening in a non-judgmental way, and humility where students see experience and knowledge as incomplete, are more likely to work authentically with one another to create environments that foster openness, respect, confidence, and deliberation.

Spirituality infused in the classroom, through the suggestions presented in this paper, may contribute to a bonded community of learners with strong critical and creative thinking skills and the ability to deal with ambiguity, and the moral and ethical values that are so vital in making the changes that the AECC, AAA, and other major accounting firms and professional organizations have suggested are necessary in a complex global society. This perspective is reflected in a quotation by Martin Luther

King, Jr. (1967) in his April 1967 speech “Beyond Vietnam,” contained in his book “Where Do We Go from Here: Chaos or Community?”

We must rapidly begin the shift from a “thing”-oriented society to a “person”-oriented society. When machines and computers, profit motives and property rights are considered more important than people, the giant triplets of racism, materialism, and militarism are incapable of being conquered. A civilization can flounder as readily in the face of moral and spiritual bankruptcy as it can through financial bankruptcy.

The end result of these efforts may be dramatic in the movement toward a new era in accounting education. The interventions of spirituality bring the possibility of equating our ethical beliefs with the instructor’s actions, and, maybe moving those corporate actions in the future to ones that foster ethical decisions and behaviors. It all starts in the classroom – the laboratory for change.



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