

# Mindfulness Practices For Accounting And Business Education: A New Perspective

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## ABSTRACT

*For more than a decade, researchers in accounting and business education have focused on the concept of mindfulness as a source of ideas that contribute to transforming the classroom experience and the quality of student learning. This research is founded on the work of social scientists studying the general application of mindfulness to teaching and learning. (Langer, 2000) The focus is primarily on cognitive applications of mindfulness, such as, looking closely, exploring possibilities and perspectives, and introducing ambiguity. However, the construct of Mindfulness originates in the millennia old teachings of Buddhism. This paper proposes Mindfulness solutions to learning derived from non-cognitive practices associated with the Buddhist tradition. These practices emphasize the interconnectedness of mind and body and are anchored in focusing on the body. Four powerful core practices and several related support practices are presented and discussed. These have been adapted for use in the teaching of accounting and business at the undergraduate and graduate level. A sample protocol of Mindfulness practices is proposed for in-class activities of accounting and business students, and activities outside the classroom, e.g., reading course material, doing homework, studying for tests, and participating in student group activities. Future Directions for empirical research on the efficacy of these practices in improving students' technical knowledge and conceptual understanding are discussed.*

**Keywords:** Mindfulness; Accounting and Business Education

## I. INTRODUCTION

At present accounting and business education faces many challenges. In the case of accounting, in particular, the demand for new accountants is exceeding the supply of accounting majors, in part due to a lack of interest by many students in this major. Ethical preparation is an important challenge for both accounting and business programs in the context of the continuing scandals of fraudulent reporting and other criminal practices (e.g., Enron). Also research studies indicate that business and accounting students, both undergraduate and graduate, evidence higher rates of cheating and other unethical behavior than do other students in other programs of study. (Klein, Levenburg, McKendall, & Mothersell, 2007) In response to these challenges, many educators have called for reforms in the traditional accounting and business teaching paradigms. Accounting educators, in particular, have recognized the need to be more effective in (1) transmitting extensive technical knowledge to the student in a manner that does not alienate capable students, and (2) providing the student with a stronger “big-picture” focus of the purpose of financial accounting and taxation from a conceptual and ethical standpoint. The likely advent of International Financial Accounting Standards only intensifies the need for greater effectiveness in both of these areas.

Business Education is likewise faced with similar challenges. These programs are facing the same ethical challenges. Although enrollments are high at the undergraduate level, graduate programs, like the MBA, are finding it difficult to maintain the levels of enrollment that were previously achieved even during the recent long economic downturn in the world economy. (Datar, Garvin, & Cullen, 2011) Educators perceive a need for teaching reforms that will enhance the quality of learning both from both a technical and conceptual competency standpoint. The search for innovation has lead in various directions and has involved looking to psychology and the social sciences, as well as, traditional spiritually-based practices for new ideas. (Kolb & Kolb, 2005) One direction accounting and

business educators have pursued is educational ideas derived from the concept of mindfulness. This concept has been developed as a cognitive tool among western social scientists and educators in the last thirty years. Its origins, however, go back to traditional meditation practices that span several thousand years.

This paper focuses specifically on the application of traditional forms of mind-body anchored practices from traditional eastern meditation as a gateway to a higher quality of focused awareness and learning communication within accounting and business classrooms and study environments. A specific set of recommended Mindfulness practices are proposed and a practical Mindfulness Practice Toolkit is mapped to learning contexts inside and outside the classroom. Section II provides a review of literature. Section III describes the nature of Buddhist practices associated with Mindfulness. Section IV presents selected Buddhist Mindfulness practices that can be applied and adapted to learning needs in Accounting and Business education. Section V integrates the Mindfulness practices into various learning contexts using a Sample Protocol of exercises and techniques. Section VI and VII, respectively, present a discussion, and conclusion comments.

## **II. REVIEW OF THE LITERATURE**

Scholarly research on education in management, marketing and accounting has grown extensively over the last ten years. In accounting alone there are at least six major journals, in which from 2005-2009 alone 330 articles were published by over 700 authors. In these papers, in such traditional lines of inquiry as (1) curriculum, assurance of learning, and instruction, (2) educational technology, (3) faculty issues, and (4) students are researched. Approximately 55% of these papers were empirical and 45% were descriptive in nature. (Apostolou, Hassell, Rebele, & Watson, 2010) This body of work is but a small part of the whole, once the focus is expanded to include research on management and marketing education. However, if we narrow our focus to applications of the concept of mindfulness to improve the efficacy of accounting and business education, the numbers decline sharply.

Use of the term mindfulness in western social science and educational literature is based on a construct that developed in opposition to the construct of mindlessness. (Langer, Blank, & Chanowitz, 1978) (Langer E. J., 1989) The characteristics of this mindfulness construct, cited as most relevant to education, are the creation of new categories, openness to new information, and an awareness of more than one perspective. (Langer E. J., 1989) (Ritchhart & Perkins, 2000) These characteristics are translated into three approaches for creating the mindful classroom: (1) looking closely, (2) exploring possibilities and perspectives, and (3) introducing ambiguity. (Ritchhart & Perkins, 2000) These concepts are supported by studies that claim to show, for example, that when participants in an instructional setting encounter information in a conditional rather than absolute form through use of conditional phrases like could be or may be, and ambiguity is introduced in this manner, the learner is prompted to shift from a passive to an active role in learning. (Langer, Hatem, Joss, & Howell, 1989) (Langer & Piper, 1987) The application of concepts from the western social science-based mindfulness construct has led to numerous books and articles both academic and for broader consumption. (Langer E. J., 1998) (Langer E. J., 1993) (Langer & Moldoveanu, 2000) Not surprisingly, the prominence of this trend in the social science and educational literature is also reflected in more recent studies focusing on, or alluding to the applicability of the mindfulness construct to accounting and business education.

For the most part, the mindfulness construct has been responded to positively as one of several new trends in social psychology and educational theory. Another construct is emotional intelligence, which may contribute solutions to acknowledged challenges in accounting education. These challenges include (a) the perceived dullness of the subject matter by many students, as currently taught, (b) the decline in accounting majors despite continuing increases in the demand for accountants, (c) the difficulties of successfully transferring detailed technical skills and information, and (d) concern that conceptual, functional issues relating to the purpose of accounting and business, and the economic ethical issues that they raise are often not adequately dealt with at all. (Willaims, 2004) (Boyce, 2008) (Gabbini)References to the social science mindfulness construct in accounting and business literature most often stem from Langer's discussions of its applicability to education (Brody & Coulter, 2002). Americ & Robb identify organizing an intermediate accounting class around the framework of "Earnings Quality" as an example of a mindfulness educational technique (Amernic & Robb, 2003).

A limitation of much of this research is that it focuses for the most part on cognitive and content-oriented aspects of mindfulness, but does not integrate these intellectual notions with the dual nature of Mindfulness. Over their 2000 plus years of development, Buddhist Mindfulness practices have integrated mind and body and are anchored in the mind's awareness of the simple physical experiences of its own breath in the present moment. Seeing things from multiple perspectives, exploring possibilities, being able to understand ambiguity, are all desirable cognitive behaviors to engender in accounting and business students, or any students, for that matter. The question is how to get such results. Without physical practices grounded in our own bodies and inner experience, there is no calm entry point for the student to move toward outward growth and awareness. This is the Mindfulness of mind and body in harmony.

There is some accounting and business education literature that considers a Buddhist oriented notion of Mindfulness. Much of this work focuses on Mindfulness as a tool for teaching accounting and business ethics (Lampe, 2012) (Jensen, 2005) (Sitzman, 2002) (Chang, Davis, & Kaufmann, 2011) (Rudy & Schweitzer, 2011). Some of it also considers the possible therapeutic benefits of breathing meditation practices, but provides no details as to how these practices can be structured into the student's classroom and general learning experience. (Hocking, Myers, & Cairns, 2009) (Newmark, Krahnke, & Seaton, 2012) (Holland, 2004) (Holland, 2006) (Hyland, 2009) Pavlovich, Collins, & Jones consider the usefulness of journaling for business students as a means of achieving mindfulness based on cognitive and dialectical behavior therapy (Pavlovich, Collins, & Jones, 2007). Dialectical Behavior Therapy (DBT), developed by Marsha M. Lineham, combines standard cognitive-behavioral techniques for emotion regulation and reality-testing with concepts of distress tolerance, acceptance, and mindful awareness largely derived from Buddhist meditative practice. (Lineham, 1993) (Dimeff & Lineham, 2007) Rakfeldt, a DBT clinical therapist and social science educator, incorporates a variety of body-anchored Zen-based Mindfulness elements including breathing and special body movements that help to resolve emotional and physical imbalances in the individual. (Rakfeldt, 2005) (Davidson, Rakfeldt, & Strauss, 2010)

Accounting and business ethics is an important part of accounting and business education that is need of new tools to increase student's awareness and sense of responsibility for these issues. The benefits of Mindfulness practices to accounting and business education are, however, not only limited to "soft" issues of the disciplines. An integrated mind-body Mindfulness approach to the teaching and learning of accounting and business students can also increase the student's capacity to think conceptually about the purpose and qualities of financial and managerial accounting, and to understand the detail-oriented technical requirements of these disciplines. From an eastern Mindfulness perspective, capacity is not measured by contents but the potential to contain. It is not a matter of how much information can be crammed into the students' minds, no matter how innovative or dynamic our cognitive approaches may be. It is a matter of empowering the student to allow his/her mind to be, as often as possible, open and empty, ready to be filled. This is not to take away from the valuable contributions of innovative teaching of any kind, but only to emphasize the importance of the mind-body gateway of Mindfulness practices anchored in one's own body.

### **III. THE NATURE OF BUDDHIST PRACTICES ASSOCIATED WITH MINDFULNESS**

The Mindfulness practices presented in this paper are the living legacy of thousands of practitioners over several millennia. The term practitioner is used here to emphasize that, for many, Buddhism is not a religion involving the worship of deities, but rather teachings of how to make ones way through this life. The Buddha points to a middle way or path, which stays clear of both the extreme pursuit of pleasure and extreme asceticism and self-denial. Neither of these extreme approaches is seen as creating happiness. In Sanskrit the name Buddha means awakening. The historical figure Siddhartha took on this name to express his own achievement of enlightenment. The Buddha taught that there were undoubtedly many Buddhas before him and would be many after him, since all human beings possess the quality of *buddhata*, the ability to become awakened to enlightenment. The Buddha's path is his teaching, or dharma, which consists of truths that are realized through simple practices that bring the mind and body into peace and balance. An essential idea in Buddhist practice is for the mind to become fully open and empty by freeing itself from the grip of disorganized thoughts, feelings, beliefs, and preoccupations with the past or the future that stand in the way of human beings becoming fully present in the here and in the now. The practices passed on from the Buddha center around the simple, but powerful experience of being fully aware of one's own breathing and being fully in the present moment. The term for this condition is Mindfulness. In this

paper, the importance of Buddhist Mindfulness practices is that they have a powerful transforming effect on human thought and behavior. They serve as a means of calming the mind and making it more open to learning and insight.

Buddhist teachings emphasize the importance of our thoughts on the quality and direction of our lives. Negative thoughts create negative experience and vice versa. This is expressed in the verses of the Dhammapada. (Kornfield, 2007)

*We are what we think. All that we are arises out of our thoughts. With our thoughts we make the world. Speak or act with an impure mind And trouble will follow you As the wheel follows the ox that draws the cart... Speak or act with a pure mind And happiness will follow you As your shadow unshakable.*

Without Mindfulness, the mind can move in a thousand different disorganized directions. This is an example of “impure mind.” Mindfulness involves the process of grounding the mind within the body. When the mind is fully in the present moment, mind and body are in balance and the mind is open. This open mind, emptied of distractions and attachments, is what in Buddhist teaching is called “pure mind.” In some forms of Buddhism this state of being is also call the “pure land.” In Zen practice it can be referred to as “beginner’s mind.”

Most students of business and accounting are relatively young and characterized as young adults. The pressures of peer group, parental expectations, strong hormones, new relationships and worries about the economic future, to say nothing of the accumulated baggage of their personal experiences, can easily be seen as capable of moving the mind in a thousand directions. College instructors in any discipline, and particularly those teaching accounting or finance, may find it extremely challenging to connect with these people. Some may try almost any means to get students’ attention, including even shouting or telling jokes. Successes are rare and transitory. As long as students are distracted and filled to overflowing with their own thoughts, there is little capacity to take on what instructors are offering. What is needed is for students not only to attend class, but to be present in the moment. The Buddhist based Mindfulness practices that open the door to being fully present to one’s own learning are presented in the next section.

#### **IV. SELECTED BUDDHIST MINDFULNESS PRACTICES AND THEIR APPLICATION AND ADAPTATION TO ACCOUNTING AND BUSINESS EDUCATION**

##### **Mindful Breathing**

Mindful breathing involves focusing attention on one’s own breathing, as if the mind were a witness to this natural process of the body. By being fully aware and, at the same time, not forcing the breath, a person naturally breathes more slowly and diaphragmatically. The process is calming and supports a state of Mindfulness. Mindful breathing accompanies listening to the Mindfulness Bell. The student is instructed to take three such breaths after each ringing of a bell. Whether done alone or in combination with the Mindful Bell, Mindful Breathing puts the mind and body in a state of calm presence in the moment with openness to perceptions, ideas or concepts without mental obstructions or distractions.

Mindful breathing can be done at any time and students are encouraged to engage in it as often as they wish as a way to be fully present in their lives. It is valuable as a tool for resting and can be done as a form of sitting relaxation or meditation in place of napping at strategic points in the day. If the student is caught up in distracting thoughts or feelings, such relaxation provides an opportunity to acknowledge these and accept them as they are so that they can gradually be transformed into something positive. Mindful Breathing is also an important component of Mindful Walking, Mindful Listening, Mindful Verses and Body Mindfulness.

Mindful breathing provides the student with a solid, stable base for dealing with what happens not only in our environment, but internally:

*Our breathing is a stable solid ground that we can take refuge in. Regardless of our internal weather- our thoughts, emotions and perceptions- our breathing is always with us like a faithful friend. Whenever we feel carried away, or sunken in a deep emotion, or scattered in worries and projects, we return to our breathing to collect and anchor our mind. (Hanh, 2012)*

We feel the flow of air coming in and going out of our nose. We feel how light and natural, how calm and peaceful our breathing functions. At any time, while we are listening, studying, or walking, we can return to this peaceful source of life.

### **Inviting the Mindfulness Bell**

The Mindfulness bell is traditionally associated with awakening to Mindfulness and Mindful activity. The ringing of a bell can be used to delineate the beginning of an activity, or the cessation or break from an activity. Silent listening to the three rings of a sonorous bell, usually with eyes closed to support turning ones focus inward. It allows the student to clear his/her thoughts before moving into activity. During this listening, the student has an opportunity to let go of thoughts about the past, e.g., last class, argument with parent, boy or girl-friend, recurrent memories of negative experiences and feelings, etc., and about the future, e.g., plans after class, pleasant or unpleasant expectations about future events that tie up the mind. With this letting go, the student is able to be totally in the present moment, open to new experiences and activities with full interest and focus and without apprehensions. In my own classes, I sometimes call the process by its Buddhist name “Inviting the Bell” in order to emphasize the specialness and great value of the listening experience – listening to the Mindfulness Bell.

The characteristics of listening to the Mindfulness Bell make it an ideal mechanism or ritual for starting and ending the class and, in the case of longer classes, initiating a break, so that students avoid thought overload and return to class activity, again, fully present and open. It can also be used to mark the initiation on any activity or special process. This is particularly valuable for students studying difficult technical subjects such as accounting or economics. Freed of distractions, and open to the present moment, students have a heightened potential to focus on complex and difficult material, understand the details and, beyond them, see the important concepts in a creative way. This capability is achieved not only by the cognitive strategies associated in the social science view of mindfulness, which are helpful, but also by working directly through the body to achieve great openness and focus on the present. Outside of class, the bell can be equally useful, for beginning and ending structured activities related to study and learning in a manner analogous to its role inside the classroom.

Listening to the Mindfulness Bell can also function as a powerful support and self-training tool for the individual student in maintaining a sense of being present and open throughout the day whether on campus or elsewhere. This can be done by offering the student a little behavioral routine that they can play regarding bells and bell-like sounds they may hear in their environment. These sounds can include the actually ringing of a real or electronic bell from a church, a clock, a door bell or buzzer and might ultimately be extended to other sounds one hears that might normally be processed as distractions. The bell routine works like this. As soon as you become aware of a bell or bell-like sound, stop what you are doing, be still, calm and aware of the sound as if it represented a wonderful opportunity to become fully present, open and refreshed for as long as it rings. In the case of telephone rings, students can be urged to enjoy the first three rings of the phone and then answer the call, feeling refreshed and fully present for the call.

If you want a Mindfulness Bell for your classroom, the most effective type is a bowl shaped bell with separate a wooden striker. They come in all sorts of sizes. The key thing is that they provide a sonorous ring that dissipates very slowly. There are a variety of small brass bells, the best usually from Japan, that are easy to carry and meet the requirements. Some house chimes can also be used in this way.

Listening to the Mindfulness Bell is always done in combination with a second practice, Mindful Breathing. Tich Nhat Hanh, a major Zen Buddhist cleric and scholar notes:

*When we hear one of these mindfulness bells ring, we stop all of our conversations and whatever we are doing and bring our awareness to our breathing. The ringing bell has called out to us.* (Hanh, 2012)

### **Mindful Listening**

Listening is a key skill in all our lives. A student needs to listen in order to take in and fully understand all that is communicated by the instructor as well as her/his fellow students. Mindful Listening or deep listening always

involves being present through Mindful Breathing with a focus on the other person in all available personal dimensions, i.e., factual communication, intentions, feelings, bodily state, etc. By its nature, Mindful Listening is empathic and supports the person who is speaking. It expresses both respect and compassion for the speaker. Mindful Listening should be encouraged. It should be particularly emphasized with respect to student's listening to other students, whether in the context of questions and open discussion, or student presentations. Mindful Listening can make a major contribution to the student's technical and conceptual learning. Beyond this, it enhances the student's abilities in the area of interpersonal communication and relationships, both in professional work and personal life. These techniques provide an invaluable preparation for the accounting profession which has a great need for auditors, tax professionals and consultants who can understand and relate to their clients. (Kautish, 2011)

To achieve Mindful Listening, it is important that the listener avoid interrupting the speaker with questions or comments. The Mindful Listener learns by being totally open to the speaker not only over the auditory channel but in all aspects of the communication. It is very different from typical academic or even general conversation discourse, in which listeners may be inclined to turn their attention away from the speaker's communication to the listener's own preparation of a question, comment or response. One cannot be listening and at the same time be preparing one's own statements. Interruptions, overlapping of responses, turning the eye away to start preparing one's own thoughts at the expense of listening to a speaker are characteristic of competitive discourse in which the listener is more concerned with what he or she will say next, rather than respecting and receiving all of what is being communicated. Mindful listening can have a powerfully supportive effect on the person who is being listened to. There is a great satisfaction in feeling really heard that is not experienced all that often in most conversations. Being able to apply mindful listening is a powerful tool for teachers. The investment of taking that extra time to be sure that the student has really finished his/her comment or question, before thinking about categorizing it and finding the correct answer can yield remarkable results.

The practice of Mindful Listening by the instructor provides powerful modeling for all of the students and is essential for developing Mindful Listening skills in the students. Whenever students make class presentations or reports, the instructor should begin the discussion with ground rules that emphasize the importance of making eye contact with the speaker and being present at all times. Some students treat a presentation by another student or student group as an opportunity to check their schedule or correspond on their smart phone, prepare work for another class, or engage in social activity with a neighbor. Such activities undermine Mindful Listening for everyone and reduce the effectiveness of student presentations. Such activities are also highly disruptive in class discussions. The cognitive practices of looking closely, exploring possibilities and perspectives, and confronting ambiguity can do little to support creative thinking without a Mindful environment in which both instructor and students are fully present and capable of Mindful Listening. Most experienced instructors are aware of the negative outcomes of chaos, frustration and apathy that can be generated in class discussions where there is a lack of harmony and mutual respect among the participants.

### **Mindful Sitting and Walking**

Mindful Sitting is an opportunity for the student to take personal responsibility for her/his Mindfulness and inner balance by engaging in mindful breathing with eyes generally closed for at least fifteen or twenty minutes once or twice a day, preferably in the morning before starting activities and in the evening. Mindful sitting should be done alone or with other practitioners all observing Mindful Silence. One sits upright and gives full attention to ones breathing and care of oneself. The process of Mindful sitting or sitting meditation can be very helpful in handling the negative emotions and physical sensations in the body. As Tich Nhat Hanh notes,

*Sitting meditation is very healing. We realize we can just be with whatever is within us- our pain, anger, and irritation, or our joy, love, and peace. We are with whatever is there without being carried away by it. Let it come, let it stay, then let it go. No need to push, to oppress, or to pretend our thoughts are not there. Observe the thoughts and images of our mind with an accepting and loving eye. We are free to be still and calm despite the storms that might arise in us. (Hanh, 2012)*

This process supports the same openness and sense of presence that we look for from the student in his/her intellectual and technical pursuits in the classroom. Emphasis is on being present to what is in the self and world

around one. The practice of Mindful Sitting, also called Sitting meditation, allows the student to recharge him/herself on a daily basis, ready to meet the activities and challenges of each day with calmness and Mindfulness.

Mindful Walking, also called walking meditation, involves combining mindful breathing and walking, with the steps synchronized with the body’s breathing. Although there may be a destination for the walk, the emphasis is on walking for the sake of walking. Consequently, the idea is not be in a hurry to get somewhere. Mindful walking can be (a) slow --one step for each in breath and one for each outbreath-- or (b) faster, two or three steps for each in-breath and each out-breath. If a student has the time, it is a powerful way of calming and balancing oneself on the way to and from class. If this is not practical due to the tightness of the student’s schedule, Mindful Walking can be done at other, less constrained times. However, given the beneficial effects of this practice, it is worth including in one’s travel to and from classes as much as possible. Students who arrive at class mindful and fully present are of greater benefit to themselves and to class than those who arrive earlier with agitation and engaged in gossiping or fidgeting with smart phones. As Tich Nhat Hanh notes,

*Wherever we walk, we can practice meditation. This means that we know that we are walking. We walk just for walking. We walk with freedom and solidity, no longer in a hurry. We are present with each step. And when we wish to talk we stop our movement and give our full attention to the other person, to our words and to listening. (Hanh, 2012)*

Unlike the case with Mindful Sitting, Mindful Walking can be interrupted by simply stopping for a few moments to take in a particularly appealing view or to speak with someone. This makes it a practical source of relaxation on campus, where the student is likely to meet friends or find something that draws her/his attention.

### **Mindful Verses**

Both Mindful Sitting and Mindful Walking can be enhanced by accompanying the process with the internal recitation of Mindful verses. Rhythmic words or verses repeated in the mind can enhance activities and is particularly useful in combination with Mindful Breathing and Mindful Sitting and Walking. These phrases often accompany Mindful Breathing both in Mindful Sitting and Walking. Examples of this can be as simple as saying to oneself “I am breathing in” with the in-breath and “I am breathing out” with the “out-breath,” or just saying “one”/“two” or “in”/“out”. Other phrases include “I have arrived” for in-breath, and “I am home” for out-breath. One can develop more complex sets of phrases that cover several breaths, such as the following example: (Hanh, 2012)

In-breath:	“In...”
Out-breath	“Out...”
In-breath	“Deep...”
Out-breath	“Slow...”
In-breath	“Calm, ease”
Out-breath	“Smile -- release...”
In-breath	“Present...”
Out-breath	“Moment...”
In-breath	“Wonderful...”
Out-breath	“Moment...”

Such verses may be helpful in staying focused in the present moment, but are not required for Mindful Breathing. What is essential is to be aware, in the moment, of one’s in-breath and out-breath and of the natural process of one’s breathing. This can be achieved without any imagined words. Nonetheless, suggesting simple Mindful Verses to the students may help them to adjust to Mindful Breathing more quickly at the beginning. Mindful verses can be made up by the student, but it should be emphasized that these words should be compatible with feeling calm and safe being in the present moment. Mindful verses help the student practice mindfulness in her/his daily activities. A Mindful Verse or gatha in Sanskrit can open and deepen one’s experience of simple acts that are often taken for granted. When one focuses his/her mind on a Mindful Verse, one returns focus to oneself and becomes more aware of each action. When the Mindful verse ends, one can continue the activity with heightened awareness.

### **Mindful/Noble Silence**

Mindful Silence or Noble Silence is a part of the Buddhist monastic tradition and involves a period of deep silence. It is observed beginning at the end of the evening sitting meditation and ending after breakfast the next morning. It is considered very healing, allowing silence and calmness to penetrate one's body. (Hanh, 2012) The modern student is not a monk or nun, yet short periods of silence can provide her/him with the healing benefits of this practice in combination with other practices discussed above. Mindful Silence can clearly be practiced while engaging in Mindful Sitting, but also in such practices as listening to the Mindful Bell, in Mindful Walking and in Mindful Listening. The willingness of someone, especially a student, or instructor, to be perfectly silent and to listen to another person with full attention and openness to that person's full communication, i.e., words, gestures feelings, etc., empowers the person speaking and the person listening to greater and more satisfying communication and understanding.

The empathic, compassionate nature of listening silently and being fully present to the speaker can be equally empowering to students making class presentations. Everyone wants to feel heard and listened to. The Mindful listening of an entire audience is empowering and gratifying to the presenter and encourages her/him to communicate clearly and understandably with an empathic eye and ear for the audience.

### **V. THE MINDFULNESS TOOLKIT: INTEGRATION OF MINDFULNESS PRACTICES INTO THE LEARNING CONTEXT**

All of the practices discussed in the section above can provide powerful enlivening support to learning and teaching. This section deals with coordination and integration of these Mindfulness practices into the day of a student and his/her various activities relating to studying accounting or other business subjects. Much of what is provided is also generalizable to other areas of learning.

In developing a protocol or Mindfulness Toolkit to support the student's learning throughout the day, it is first important to identify all of the contexts and activities within the student's daily life that can contribute to the learning experience. The contexts include being in the classroom, as well as, time spent outside the classroom. Examples of student activities occurring in the classroom include:

- Arriving at and departing from class
- Breaks (for classes of 1.5 – 3 hrs.)
- Listening to instructor presentations/recitations (spoken, visual aids, etc.)
- Listening to and answering questions (facts, solutions, opinions, etc., Socratic dialogue)
- Engaging in discussion (with discussion leader/ instructor ),
- Engaging in open discussion with other students (good for ethical and case questions)
- Engaging in in-class breakout team activities
- Preparation and executing of student team presentations both in-class impromptu and prepared out of class
- Preparation of student individual presentations both in-class impromptu and prepared out of class,
- Listening to other students' presentations
- Participating in choosing a topic for team project or choosing a topic for an individual project
- In-class reviewing for quizzes, tests and exams, including simulated practice tests
- In-class taking of quizzes, tests, exams, practice tests
- Internet browsing with instructor
- Internet use by students, when doing in-class impromptu/preparation for presentation in class

Activities occurring outside of the classroom include:

- Going to and coming from class
- Daily Preparation for class (read text chapters, do homework exercises, do problems
- Additional daily preparation (watch slides, review lesson plan objectives, study end of chapter summary, glossary, questions, browse internet on topics, see pertinent film).



- Preparation of individual project/presentation
- Preparation of team project/presentation
- Preparing for and writing a paper or other form of writing
- Preparation/study for quiz, test, exam (individually, in group)

There is also room in the list for other special activities. These may not be daily activities, but also represent learning opportunities. These might include having a guest speaker in class or in a public lecture, leading the students to a special location (computer room, outside, to the library, class trip to accounting firm, or corporate accounting department and so on).

After a comprehensive list of student learning activities has been compiled, each of these activities should be mapped against the available Mindfulness practices that have been presented to identify which practices from the Mindfulness toolkit are most appropriate and effective in enhancing the particular activity. For example, the beginning of class is an appropriate time for listening to the Mindfulness Bell while engaging in Mindful Breathing and Mindful sitting, and observing Mindful silence. This activity requires most of the Mindfulness practices in the toolkit and serves as a powerful, calming and energizing process that prepares the student to participate in mindful learning activities in which she/he will be open to new ideas and able to focus without distraction. Table I provides a sample of a protocol or mapping of specific activities (learning opportunities) and practices from the Mindfulness Toolkit.

**Table I: Mindfulness Toolkit Mapping of Mindfulness Practices to Student Learning Opportunities**

Context	Student Activity	Mindful Breathing	Mindful Bell	Mindful (Deep) Listening	Mindful Sitting/Walking	Mindful Verses	Mindful (Noble) Silence
Classroom	After arriving at and before departing from class	Three breaths after each ring of Bell	Three rings of Bell at beginning and end of class;		Mindful sitting, no movement	Accompany breaths with simple Mindful verse	Always maintain Mindful silence during Bell
Classroom	Breaks (classes longer than 1 and 1/2 hrs.)	Three breaths after each ring of Bell	Three rings of Bell before break		Mindful sitting, no movement	Accompany breaths with simple Mindful verse	Always maintain Mindful silence during Bell
Classroom	Listening to instructor presentation (spoken, visual aids, etc.)	As much as possible		Throughout presentation			Except to ask questions without interrupting
Classroom	Listening to and answering questions (facts, solutions, opinions, etc., Socratic Dialogue)	As much as possible					
Classroom	Engaging in open discussion: <ul style="list-style-type: none"> <li>• with discussion leader (instructor),</li> <li>• with other students (good for ethical and case questions)</li> </ul>	As much as possible		When not speaking, avoid preparing questions, response while listening			

Classroom	Team presentation prep <ul style="list-style-type: none"> <li>• impromptu/prep in class</li> <li>• Prepared out of class</li> </ul>	As much as possible	Can ring once at begin and end	When listening to each member’s ideas, comments			
Classroom	<ul style="list-style-type: none"> <li>• Student individual presentations preparation: impromptu/prep in class,</li> <li>• Prepared out of class</li> </ul>	As much as possible	Can initiate with one ring and once when finished				Except to ask instructor question quietly
Classroom	Reviewing for quizzes, tests and exams	As much as possible	Can ring once at begin and end of embedded practice test				
Classroom	Taking quizzes, tests, exams	As much as possible	Ring once or more at begin and end. Can ring time warnings.			Use verses that calm and clear the mind, as needed	
Classroom	Internet browsing with instructor						
Classroom	Internet use by students, if doing impromptu/ preparation for presentation in class		Ring once or more at begin and end. Can ring time warnings				
Outside	Going to and coming from class	Throughout Mindful walking			Engage in Mindful walking to and from class whenever possible	Accompany breaths with simple Mindful verse	As much as possible. Stop walking, if need to tell someone something
Outside	Daily Preparation for class: <ul style="list-style-type: none"> <li>• read text chapters,</li> <li>• do homework exercises and problems</li> </ul>				Engage in Mindful sitting before starting		
Outside	Preparation of individual project/presentation	As much as possible			Engage in Mindful sitting before starting		As much as possible
Outside	Preparing for and writing a paper	As much as possible			Engage in Mindful sitting before starting		As much as possible

Outside	Preparation/study for quiz, test, exam <ul style="list-style-type: none"> <li>• Individual</li> <li>• Group</li> </ul>	As much as possible			Engage in Mindful sitting before starting		
Special Situations	If you hear a bell somewhere	Three breaths after each ring of Bell			Cease movement during Bell		Always maintain Mindful silence during Bell
Special Situations	When listening to a special guest speaker			Throughout presentation, questions only at end			
Special Situations	If instructor escorts class to another class location				Mindful walking to new location		As much as possible. Stop walking, if need to tell someone something.

The Mindfulness Toolkit provides a model for the contexts in which specific Mindfulness practices may be applied individually or in combinations to contribute to the teaching and learning of accounting or business subjects. The benefits of the protocol to the students learning process are associated with important skills and attitudes that are critical both to successful learning and to professional practice.

## VI. DISCUSSION

### Communication Skills

A major benefit of the Mindfulness Toolkit is in the area of *communication skills*. A large number of the learning contexts in the sample protocol require strong communication skills to achieve effective results, specifically strong listening skills and speaking/presenting skills. The contexts include listening to the instructor and to student presentations, delivering individual and team presentations, listening and sharing in open discussions and interacting with the instructor and fellow students in a variety of interactive learning contexts. The foundation for success in these areas lie in the practices of Mindful Listening and Mindful Silence. These two practices allow the student to experience empathy and openness to others and a respect for all the student's fellow learning participants inside and outside the classroom. All people want to be fully listened to and respond positively to this behavior.

Mindful Listening creates a great capacity for understanding all of the content being communicated in the broadest sense. This includes communication of a factual or conceptual nature, as well as, emotional or other affect from the person/s speaking. It is this same awareness and focus of the other person that creates the ability to communicate effectively as a speaker or presenter. If you really care about creating a connection and having your presentation be fully understood, you must pay attention to and have empathy for your listener. You will notice when the audience appears confused or is losing interest. Showing your concern for and interest in your audience makes them find the speaker more interesting and likable and, most importantly, more attentive to your presentation. Most effective business classes try to provide students with guidance and opportunities to practice at making professional presentations and interacting effectively with others at various levels. Mindful Listening and Mindful silence are powerful tools contributing to this guidance for professional skill development.

### Relaxation and Turning Inward

A second major benefit of the Mindfulness Toolkit is in the area of *relaxation and turning inward* in preparation for outward activity. It is necessary to recharge the mind with the calm and openness of mindfulness. Ultimately, Mindful Listening to others is only effective after the student is able and willing to Mindfully Listen

internally to his/her own thoughts and feelings. This clears the dissonance of the student's own tangle of thoughts and fixations, before she/he can make room for others. Mindful Sitting or Mindful Walking outside of the classroom and Mindful Breathing at all times provide the calmness and openness necessary to engage in active learning communication. Even when the student skips Mindful Sitting or Mindful Walking, initiating the class with the Mindful Bell provides an opportunity to cleanse the mind and become calm and open in preparation for classroom communicative activity. Listening to the Mindfulness Bell inside the classroom at the beginning and end of the class and, on an interim basis, during the class to recharge the students and instructor can keep preparedness high, and support a high quality of communication and learning in the classroom.

Use of the Mindfulness Bell in this way in combination with Mindful Breathing and Noble Silence, even on its own, is a powerful first step toward establishing a Mindful Classroom. From my own experience, students quickly adapt and grow to rely on the Mindfulness Bell as an important part of the class that provides relaxation and preparation for serious activity. It is the source of much positive feedback and if the bell is missing or the ringing forgotten, students are quick to raise the issue. In long classes, where the work has been particularly complex or difficult, students themselves will independently request the Mindfulness Bell before going on. The effect of interim use of the Mindfulness Bell is invariably an increase in class energy and attention.

### **Introducing Practices to the Class**

In introducing the Mindfulness practices, the instructor can select among the applications suggested in the Mindfulness Toolkit and sample protocol, choosing particular contexts more appropriate to specific needs in the specific learning context. As suggested above, introducing the Mindfulness Bell at the beginning of class can serve as a comfortable starting point from which to build. It is important in offering this practice to the class that there be an option for any student to opt out of the practice if they wish. All Mindfulness practices need to be voluntary, as mandated practice violates the very concept of Mindfulness practice. In presenting the opportunity for trying out a Mindfulness practice, any form of "hard sell" is contrary to this Mindfulness concept and can alienate students and undermine the undertaking. It is not necessary to describe the historical tradition of Buddhist practice. It is not a religious activity and use of the word Buddhist may have these connotations for the student. Even the word Mindfulness is not necessary. It is only jargon. There is ample evidence from the business world of the use of focused breathing and ringing of a bell to start meetings that can be referenced, if necessary. (Duerr, 2004) (Moorer, 2008) (Dollman & Bond, 2011) (Stone, 2012) (Mindfulness throughout the Work Day: Free Mindfulness Bell Link!, 2012) (Breathwork Alliance, 2012) Here is a simple way of introducing the topic on the first day of class:

*I would like you to consider a short practice we could do at the beginning and end of class that involves ringing a bell like this one three times. [ring bell once] Some students have found that it helps them to reduce stress and focus better during the class. Would you be interested in trying it out for a while? (Borker, Manuscript)*

If there is an interest in trying, you can explain how process the practice works and let them try it out with your guidance. Again it should be stressed from the beginning that the doing the practice is purely voluntary and that anyone who wishes can opt out of the process and can simply remain silent during the process. It is important that the instructors become comfortable with this process themselves, before introducing this or any other practice. Also, since the best teaching is by example, the instructor should also participate in the practice.

### **Empirical Research**

The prospects for empirical research on the impact of the above Mindfulness techniques will depend, in part, upon the degree to which instructors in business and accounting begin to utilize such practices in the classroom and to offer students guidance in their use for outside study. Empirical research in this area is virtually non-existent. One recent pilot study compares data on a class in which students do a one minute breathing meditation with one that did not. (Newmark, Krahnke, & Seaton, 2012) The results are mixed. The problem with this study is that the time duration of the practice is so minimal, that there is a question about whether a measurable result could come out of this level of intervention. Further, it appears that more time was spent on this issue of the data to be collected, than on creating effective Mindfulness practices. It is necessary to effectively establish mindfulness practices in the classroom with a proper introduction and the full commitment of the instructor. The issue here is that it is establishing Mindfulness practices in the classroom that will drive data gathering and not vice versa.

Nonetheless the above study opens the door to empirical investigations of the role of Mindfulness techniques, such as are described in the Mindfulness Toolkit above. It is necessary to develop an empirical research program for future study of the effects of Mindfulness practices and to apply these to teaching/learning contexts where these practices have been introduced.

## VII. CONCLUSION

This paper reviews the popular western social science oriented mindfulness methodologies for enhancing teaching and learning in business and other discipline areas as compared with breath-based Mindfulness practices originating out of the Buddhist meditation tradition. Conceptual cognitive techniques, e.g., looking closely, exploring possibilities and perspectives, and introducing ambiguity, may contribute to better conceptual and participatory learning, in much the same way that other innovative interactive methods already employed by instructors already do. Expanding the concept of mindfulness to incorporate the traditional eastern Mindfulness practices discussed in this paper can be viewed as a precondition for learning activity that can enhance all of these other teaching methods. The reason for this is that these Mindfulness practices allow the student to bring a calmer and more open mind to the learning process with greater empathy and respect for the ideas and opinions of others, both of the students, as well as, of the instructors.

## AUTHOR INFORMATION

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**NOTES**



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