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# Accounting Ethics Education: A Comparison with Buddhist Ethics Education Framework

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## INTRODUCTION

Accounting ethics education is a topic that has received wide attention among accounting educators.<sup>1</sup> Among the issues addressed is how to teach ethics to accounting students effectively.<sup>2</sup> Based on theory of moral development and reasoning developed by Kohlberg,<sup>3</sup> accounting educators who taught ethics initially paid most of their attention to teaching students moral sensitivity and moral judgment. Later evidence showed that subjects with high moral reasoning scores still behaved unethically.<sup>4</sup> The evidence led to the re-examination of accounting ethics education by Armstrong *et al.* through the framework of Thorne.<sup>5</sup> Armstrong *et al.* came to the conclusion that effective ethics education should go beyond the scope of “moral sensitivity” and “moral development” to

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<sup>1</sup> James Gaa and Linda Thorne, “An Introduction to the Special Issue on Ethics and Professionalism in Accounting Education,” *Issues in Accounting Education* 19, (2004): 1-6; C. William Thomas, “An Inventory of Support Materials for Teaching Ethics in the Post-Enron Era,” *Issues in Accounting Education* 19, no. 1 (February 2004): 27-52; Brian Mayhew and Pamela Murphy, “The Impact of Ethics Education on Reporting Behavior,” *Journal of Business* 86, no. 2 (May 2009): 397-416; Shu-Hui Su, Chen Kan, and Hui-Ling Yang, “Cross-cultural Difference and Accounting Ethics: An Empirical Study for Accounting Students,” *International Journal of Organizational Innovation* 2, no. 3 (2010): 161-186.

<sup>2</sup> Steven Dellaportas, “Making a Difference with a Discrete Course on Accounting Ethics,” *Journal of Business Ethics* 65, no. 4 (June 2006): 391-404; Dawn Massey and Joan Hise, “Walking the Walk: Integrating Lessons from Multiple Perspectives in the Development of an Accounting Ethics Course,” *Issues in Accounting Education* 24, no. 4 (November 2009): 481-510; Jan Williams and Raymond Elson, “The Challenge and Opportunities of Incorporating Accounting Ethics into Accounting Curriculum,” *Journal of Legal, Ethical, and Regulatory Issues* 13, (January 2010): 105-116.

<sup>3</sup> Lawrence Kohlberg, “From Is to Ought: How to Commit the Naturalistic Fallacy and Get Away with It in the Study of Moral Development,” in T. Mischel (ed.) *Cognitive Development and Epistemology* (Academic Press, New York, NY: 1971), 151-235; Lawrence Kohlberg, “Moral Stages and Moralization: The Cognitive Developmental Approach to Socialization,” in D. Goslin (ed.) *Handbook of Socialization Theory and Research* (Rand McNally, Chicago, IL: 1976), 347-480; Jame Rest, *Development in Judging Moral Issues* (University of Minneapolis Press, Minneapolis, MN: 1979); James Rest, *Moral Development: Advances in Theory and Research* (Praeger, New York, NY: 1986); James Rest, *DIT Manual* (University of Minneapolis Press Minneapolis, MN: 1990).

<sup>4</sup> Lawrence Ponemon, “Can Ethics Be Taught in Accounting?,” *Journal of Accounting Education* 11, (1993): 185-209; Darlene Bay and Robert Greenberg, “The relationship of the DIT and Behavior: A Replication,” *Issues in Accounting Education* 16, no.3 (August 2001): 367-381.

<sup>5</sup> Mary Beth Armstrong, J. Edward Ketz, and Dwight Owsen, “Ethics Education in Accounting: Moving toward Ethical Motivation and Ethical Behavior,” *Journal of Accounting Education* 21 (2003): 1-16; Linda Thorne, “The Role of Virtue in Auditors' Ethical Decision Making: An Integration of Cognitive-Developmental and Virtue-Ethics Perspectives,” *Research on Accounting Ethics* 4 (1998): 291-308.

include ethical motivation and ethical behavior, sometimes referred to as “virtue” or “character.”<sup>6</sup> Mintz explored the virtue theory and how it should be emphasized in accounting ethics courses.<sup>7</sup> Gough also argued that the quality and intrinsic value of life reflects the strength of a single trait: personal character.<sup>8</sup>

More recently, Mele argued that accounting educators should integrate professional rules of conduct, moral values, and moral virtues. Moral virtues are defined as “permanent attitudes and interior strength for moral behavior.”<sup>9</sup> Mele listed the following as transitive virtues related to the accounting profession: fairness, integrity, truthfulness, honesty, loyalty, faithfulness, trustworthiness, service to the common good, gratitude and benevolence. He also listed some self-mastering virtues that help to defeat inner resistance to act as one should: courage, perseverance, diligence, and humility. He presented a model of constituent factors and virtues for a moral behavior.<sup>10</sup> In his model, external influence and ethical knowledge shape moral sensibility. In line with the Aristotelian view, practical wisdom (the capacity to perceive the right means) guides moral judgment and moral motivation. It is virtue or character, however, which determines a person’s moral behavior at the end. Mele’s model definitely highlights the idea that accounting ethics education is not only a subject matter in an accounting curriculum, but an education of the person’s entire moral character or virtue. Mele’s theoretical formulation is summarized in Figure 1, which is reproduced here. Hartman provided a virtue-based approach to business ethics which echoed the crucial role of virtues in moral behavior.<sup>11</sup> In our opinion, a major shortcoming of Mele’s model is that the model does not provide any discussion on the methodologies facilitating the cultivation of virtues.

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<sup>6</sup> Armstrong, et al; “Ethics Education in Accounting: (2003): 1-16.

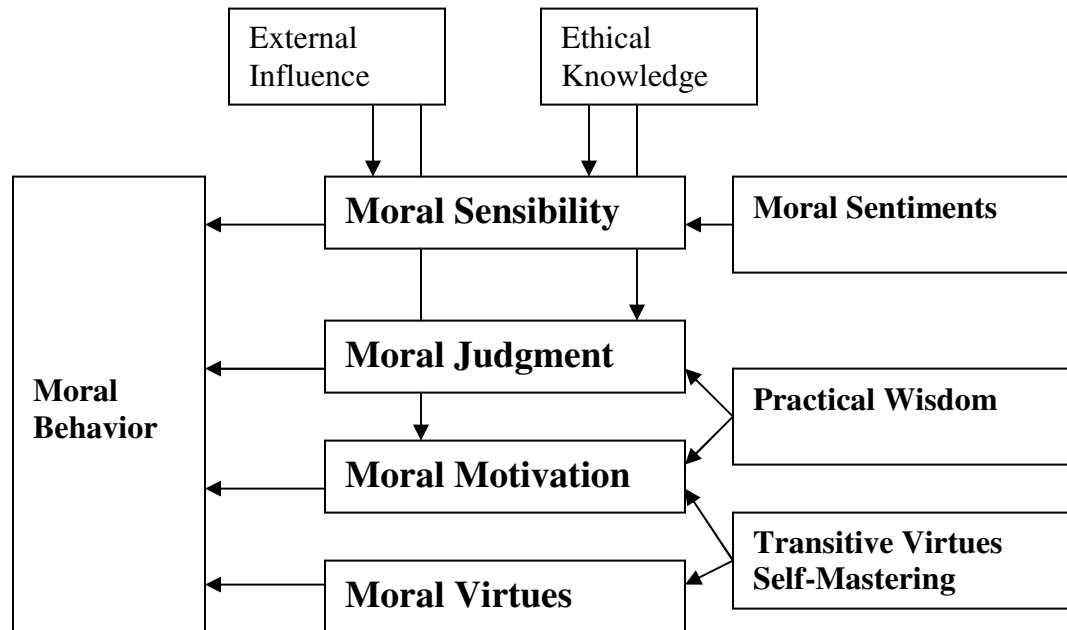
<sup>7</sup> Steven Mintz, “Virtue Ethics and Accounting Education,” *Issues in Accounting Education* 10, no. 2 (1995): 247-267.

<sup>8</sup> Russell Gough, *Character is Destiny: The Value of Personal Ethics in Everyday Life* (Primer Publishing Co, 1998).

<sup>9</sup> Domenec Mele, “Ethical Education in Accounting: Integrating Rules, Values and Virtues,” *Journal of Business Ethics* 57, no. 1 (2005): 97-109.

<sup>10</sup> *Ibid.*, 104.

<sup>11</sup> Edwin Hartman, “Socratic Questions and Aristotelian Answers: A Virtue-Based Approach to Business Ethics,” *Journal of Business Ethics* 78, no. 3 (2008): 313-328.

**FIGURE 1:**

*Figure 1: Mele's model of constituent factors and virtues for moral behavior*

Waddock expanded the horizon of accounting ethics education even further.<sup>12</sup> She argues that unless business schools start to teach their students the deep connections between business, society, nature, and the world, corporations will be run by hollow leaders who have no sense of ethics or responsibility, and that accounting education will remain too narrowly focused to be of any help in today's demanding environment. She essentially argues two things. First, moral sensitivity is not influenced by just ethical knowledge, but by the whole insight a person has of the interconnectivity or interdependency of the world in which he lives. Second, ethics education is not education in "ethics," but education of a whole person, in particular, the person's wisdom and character.

If accounting ethics educators would like to achieve their goal of changing their students' behavior, then it is meaningful to search for educational approaches that will effectively build strong ethical values and moral responsibilities in their student's soul. One potential area that might provide some

<sup>12</sup> Sandra Waddock, "Hollow Men and Women at the Helm...Hollow Accounting Ethics," *Issues in Accounting Education* 20, no. 2 (2005): 145-150.

help is religion. While various studies have explored how religious values could serve as foundations for business ethics and how religious values could be incorporated in teaching introductory accounting courses, an area that has not been explored is the implication of Buddhism for accounting ethics education.<sup>13</sup>

The purpose of this paper is to describe the framework and process of Buddhist ethics education and to compare the similarities and differences of the Buddhist ethics education framework with the mainstream accounting ethics education framework. There are several reasons why this comparison might be beneficial to accounting educators. Because the Buddhist ethics framework takes an integrated approach, it offers several distinguishing features that are not present in modern theories of moral behavior. These features are relevant for accounting educators because they complement the theories of moral behavior in the mainstream literature.

As more fully explained later in the paper, in the Buddhist ethics education framework, ethics and wisdom are not separated. Ethics development is based on insight and knowledge of reality. Knowing the interconnectedness of all phenomena, Buddhists developed the view of “selflessness” and the sentiment of “great compassion.” Their knowledge of nature and human society does not hamper their ethical development; rather it enhances their ethical behavior. In contrast, current accounting ethics education tends to be separated from not only the main body of accounting education, but also from the broadly-based liberal education. Faculty and students pay very little attention to liberal education, concentrating their energy on technical accounting rules based on transaction values for the owners of individual enterprises. Are ethics and social responsibilities added to the curriculum as a potential deterrent to this over-emphasis on individual economic interest? This kind of accounting ethics education is doomed to fail for several reasons. First, Cohen and Holder-Webb noted that the espousal of agency theory, based on excessively simplified economic theories, might have led our accounting education system to unwittingly introduce and normalize narrowly self-interested behavior of businessmen and accountants.<sup>14</sup> Second, because of the inherent contradiction in ethics and economic theory, there is serious debate among educators and students about whether the term “business ethics” is actually an oxymoron or whether ethics can be taught or learned. Third, the weight of accounting ethics in the

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<sup>13</sup> Max Stackhouse, Dennis McCann, and Shirley Roels, eds., *On Moral Business* (Grand Rapids, MI: William B. Eerdmans Publishing Co., 1995); Joan Van Hise, “Integrating Catholic Social Thought into an Introductory Accounting Class: A ‘Value-Added.’ Approach to Teaching Introductory Accounting,” Working paper, Fairfield University, Fairfield, CT (2006).

<sup>14</sup> Jeffrey Cohen and Laurie Holder-Webb, “Rethinking the Influences of Agency Theory in the Accounting Academy,” *Issues in Accounting Education* 21, no. 1 (2006): 17-29.

curriculum compared to other technical accounting knowledge is too trivial to have any deterrent effect.<sup>15</sup>

Compared with the mainstream ethics education model, Buddhist ethics education framework appears to be comprehensive and systematic. In addition to delineating the constituent factors that contribute to moral behavior, it renders several methodological discussions on how to cultivate moral sentiment, practical wisdom, and transitive and self-mastering virtues. Its systematic nature is exhibited by the line-up or formulation of necessary steps leading to the final achievement of moral behavior. Taken as a whole, this framework provides practitioners with practical guidance for what they need to work on sequentially or simultaneously in the moral development process. We sincerely hope that our discussion and comparison of the framework benefit accounting educators who are concerned with instilling long-term values and virtues into the lives of their students.

#### BUDDHIST ETHICS EDUCATION

Buddhism is a religion and philosophy based on teachings attributed to Siddhartha Gautama, commonly known as the Buddha. The Buddha lived and taught in India sometime between the 6th and 4th centuries BC.<sup>16</sup> He is recognized by Buddhists as an awakened or enlightened teacher who shared his insights to help sentient beings end ignorance of reality, thus escaping suffering in human life. The methods he prescribed are often referred to as the “Eight Noble Paths” which will be explained in more detail later. While originating in India, Buddhism later spread into Sri Lanka, Southeast Asia, China, Mongolia, Korea, Japan, and Tibet. Today, Buddhists can be found throughout the world. Estimates of Buddhists worldwide vary significantly, depending on the way Buddhist adherence is defined. Lower estimates are between 350–500 million.<sup>17</sup> Yandell and Netland cite statistics which suggest credible estimates of the numbers of Buddhists in the U.S. at the start of the 21st century range from 1.4 – 4 million.<sup>18</sup> Once again, the estimate is based on a definition where both defining a Buddhist and counting are problematic.

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<sup>15</sup> Joseph Solberg, Kelly Strong, and Charles McGuire, C. Jr., “Living (Not Learning) Ethics,” *Journal of Business Ethics* 14, no. 1 (1995): 71-81.

<sup>16</sup> Encyclopedia Britannica, Online Library Edition, “Buddhism,” available from <http://www.britannica.com/EBchecked/topic/83184/Buddhism>; Internet; accessed 25 May, 2012.

<sup>17</sup> Peter Garfinkel, “Buddha Rising,” *National Geographic*, Dec. 2005, 88–109.

<sup>18</sup> Keith Yandell and Harold Netland, *Buddhism: A Christian Exploration and Appraisal* (Downers Grove, IL: Intervarsity Press, 2009), 75.

In accordance with Buddha's teaching, the ultimate goal of a Buddhist is the elimination of all suffering or the attainment of the highest happiness. The state achieved is called "Nirvana." To reach nirvana, what the practitioner needs to follow is a formulated approach described in the eight noble paths: right view, right thought, right speech, right conduct, right livelihood, right endeavor, right meditation, and right abiding or concentration.<sup>19</sup> The eight noble paths are the Buddhist prescription for cultivating ethical behavior. They are also the Buddhist's prescription for achieving the highest state in life. Thus, for a Buddhist, ethics and life are one. To practice ethics is to live, and to live is to practice ethical behavior. Ethics is the foundation of human happiness; without ethics, there is no happiness. Ethics is the foundation of any Buddhist's behavior or endeavor, not an element of his or her utility function. Ethics is the Buddhist's utility function itself.

Since the "Eight Noble Paths" constitute the core of Buddhist ethics education framework, we shall describe each of the paths more fully:

#### *Right view*

One of the noteworthy features of Buddhist ethics education is the belief that ethics starts with a correct view, or an insight of "reality" at the epistemological level.<sup>20</sup> In the Buddhist philosophy, "reality" is described as "an infinite chain of interdependent and interlocking phenomena," that is, *all* things depend on each other to exist.<sup>21</sup> *Nothing* can exist permanently and independently on its own. There are two powerful implications of the Buddhist view of reality. First, since all things are interrelated, the boundary of "self" is meaningless and misleading and therefore should be eliminated. From this is derived the doctrine of "selflessness, a very effective antidote for egocentrism. As has been acknowledged, extreme egocentrism or narcissism is the reason suspected for many organizational failures.<sup>22</sup> Second, since all beings are invariably interconnected, so are their interests and stakes. From this view, the sentiment of "great compassion" arises. Great compassion allows a practitioner to live and protect other living beings, including the natural environment. As one may see, the doctrine of "selflessness" and the sentiment of "great compassion" reinforce each other, one from the cognitive dimension and another from the affective

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<sup>19</sup> Bhikkhu Bodhi: 2010, "The Noble Eightfold Path: The Way to the End of Suffering," available from <http://www.accesstoinsight.org/lib/authors/bodhi/waytoend.html#ch2>. Retrieved 2010-07-10; Internet; accessed May 25, 2012.

<sup>20</sup> Taisho Tripitaka Vol. 1, no. 32, 814. Cbeta. [http://www.cbeta.org/result/normal/T01/0032\\_001.htm](http://www.cbeta.org/result/normal/T01/0032_001.htm); Internet; accessed May 25, 2012.

<sup>21</sup> Christian Lindtner, *Master of Wisdom*, (Dharma Publishing: 1997), 324.

<sup>22</sup> Dennis Duchon and Brian Drake, "Organizational Narcissism and Virtuous Behavior," *Journal of Business Ethics* 85, no. 3 (2009): 301-10.



dimension, to fortify a strong foundation for a practitioner's moral sensibility. Right view is the starting point of Buddhist ethics education. When one has the great insight of reality, one is considered "enlightened," and only an enlightened person has the wisdom and the virtue to make correct moral judgments and be motivated to behave morally. This unique and unusual emphasis on correct cognitive insight as the foundation of ethics has no parallel in other theories of moral development.

The emphasis on the importance of right view in Buddhist Ethics education can be easily understood through modern learning theory. Nielson pointed out that for learning to be effective, the provision of a meta-knowledge structure or "a logically organized conceptual framework" is essential.<sup>23</sup> The meta-knowledge structure serves as "a big picture" of "an integrated whole," to which learners can continuously refer back during their learning process. Learners can use the knowledge structure to reconcile with their prior knowledge or to interpret new knowledge. Right view serves as a guiding structure for Buddhists in their moral development process. The effect of the cognitive picture in changing behavior was also observed in medical literature. Sciamanna et. al., documented that people were more able to maintain their weight loss if they constantly reminded themselves why they wanted to lose the weight in the first place.<sup>24</sup>

#### *Right thought*

Following right view is the practice of right thought.<sup>25</sup> A practitioner is required in this step to correctly apply the fundamental wisdom of interdependent reality, the doctrine of "selflessness" and the sentiment of "great compassion" into his daily life. Since all things depend on each other to exist the universe is a myriad of interrelated existences each serves as the cause and/or condition for the other to exist. A Buddhist is required to carefully study the complex interrelationships among things and phenomena. Each situation is different and unique. Based on correctly identifying the underlying causes and conditions that give rise to the ethical dilemma, a practitioner will choose a correct course of action. This is why correct moral judgment is not automatic. Instead, it needs to be continuously

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<sup>23</sup> Linda Nielson, *Teaching at Its Best: A Research-Based Resource for College Instructors* (San Francisco: Jossey-Bass, 2010).

<sup>24</sup> Christopher Sciamanna, et. Al., "Practices Associated with Weight Loss versus Weight Loss Maintenance: Results of a National Survey," *American Journal of Preventive Medicine* 41, no. 2 (August 2011): 159-166.

<sup>25</sup> Thanissaro Bhikkhu, 2008, *Maha-satipatthana Sutta*, available from Access to Insight; Internet; <http://www.accesstoinsight.org/tipitaka/dn/dn.22.0.than.html>, retrieved May 6, 2008.

practiced and reinforced by the right view reality, the concept of “selflessness” and the sentiment of “great compassion”. What is also implied in this stage of moral practice is that a practitioner shall not entertain theories or thoughts that contradict the basic Buddhist doctrines, because they will lead, in general, to undesirable or unethical consequences. For example, the adoption of self-interest as the only criterion in moral reasoning will definitely lead to unethical moral choices faced by accountants. The idea that correct moral reasoning or judgment should be guided by practical wisdom is not unique in Buddhism. It was shared by western philosophers such as Aristotle.<sup>26</sup>

### *Right speech*

Moral reasoning is usually followed by moral behavior. Buddhists explicitly emphasize three aspects of moral behavior: right speech, right conduct, and right livelihood.<sup>27</sup> Right speech requires a Buddhist to speak, express, and communicate truthfully with honesty, faithfully with integrity, amicably with benevolence, and directly with effectiveness. Speech actually encompasses language and its usage. Buddhists believe that the use of honest and/or positive language or expression is conducive to positive consequences; conversely, the use of untruthful and/or negative language tends to result in undesirable consequences. This emphasis on presentation and communication is especially applicable to the accounting profession since one of the primary purposes of accounting is to present the financial positions of an economic entity faithfully. This impact of language on ethical behavior was recently discussed by Ferraro *et al.*<sup>28</sup> They noted that self-interested behavior can inadvertently be promoted through the use of language, by showing how changing the language in a prisoner’s dilemma game actually affected the behavior of the participants.

### *Right conduct*

Right conduct requires a Buddhist to behave in ways that create no harm to others. For a Buddhist, five basic rules of conduct are proscribed: no killing, no stealing, no lies, no sexual misconduct, and no intoxication. In a modern society, right conduct can be interpreted as human behavior that does not cause any harm or damage to one’s self and other fellow human beings. The principle of no harm

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<sup>26</sup> Esther Roca, “Introducing Practical Wisdom in Business Schools,” *Journal of Business Ethics* 82, no. 3 (October 2008): 607-621.

<sup>27</sup> Bodi Bhikkhu, “The Noble Eightfold Path: The Way to the End of Suffering.” <http://www.accesstoinight.org/lib/authors/bodhi/waytoend.html#ch2>. Retrieved 7/10/2010.

<sup>28</sup> Fabrizio Ferraro, Jeffrey Pfeffer, and Robert Sutton, “Economics Language and Assumptions: How Theories Can Become Self-fulfilling,” *Academy of Management Review* 30, no. 1 (2005): 8-24.

can be interpreted as a “fair” trade or an arm’s length transaction between two willing parties involved within a transaction. Some of these rules of conduct pertain more toward personal conduct, however, a couple of them (the prohibition of lies and stealing) are directly related to the foundational values of the accountants’ code of professional conduct.

#### *Right livelihood*

Right livelihood addresses the ethics or responsibility of economic life. Economic activities that are harmful to other living beings, social morality, or the natural environment are discouraged, unless they are necessary and unavoidable for the maintenance of human lives. In ancient society, prohibited trades or professions included hunting animals for a living, slave trading, and prostitution. Wrongful livelihood also includes making a living by deceit, patter, prognostication or pursuing gains with games.<sup>29</sup> The emphasis on right livelihood is a very interesting feature of Buddhist ethics, reflecting a Buddhist’s belief that individual ethics should include social responsibility arisen from one’s economic activities. For the accounting profession, the implication is clear: accounting for social responsibility should be taught and discussed as an integral part of the firm’s report to the general public.

After describing the moral development process from its epistemological origin to its end of moral behavior, Buddhist ethics education framework provides three important methodological approaches for cultivating ethical behavior. These are right meditation, right abiding or concentration, and right endeavor. Each of them is instrumental in developing moral sentiment, practical wisdom, transitive and self-mastering virtues to guide moral judgment for moral behavior.

#### *Right meditation*

Right meditation is an important and unique technique in Buddhist ethics education framework. In a meditation session, a practitioner adjusts his or her body and mind to an optimal condition by maintaining relaxation and mindfulness at a balanced state. He or she then contemplates the interdependent and interconnected reality, reflects on the concept of “selflessness” and immerses himself or herself in the sentiment of “great compassion.” The purpose of the meditation is to reconcile any intellectual inconsistencies and to eliminate any emotional afflictions that are counter-productive in the cultivation process of moral sentiment, wisdom and virtues.

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<sup>29</sup> Dharmasena Hettiarachchi, *Buddhist Economic Philosophy as Reflected in Early Buddhism* (The Buddhist and Pali University of Sri Lanka, Columbo, Sri Lanka: 2001), p. 82; Robert Bogoda, “A Simple Guide to Life,” available from <http://www.accesstosight.org/lib/authors/bogoda/wheel397.html>; Internet; accessed May 25, 2012.

In the meditation techniques developed by Buddhists, various meditation methods are specifically designed to achieve several key goals. For example, in a “compassion” meditation, a practitioner is required to reflect on the interconnected relationships of living beings and develop a sympathetic feeling toward other’s suffering and a rejoicing feeling toward other’s happiness. In a “cause-and-effect” meditation, practitioners are required to critically examine and analyze the complex scenarios of their existences and identify the correct causes and factors of their life situations to develop the right moral responses to their dilemmas. In an “impurity of body” meditation, practitioners are required to dwell on the bloody images of human internal organs and the impurity of all human excrements to curtail people’s attachment to their physical bodies and the associated self-promotion. In an “analysis of self-identity” meditation, a practitioner is required to reflect on the constantly changing status of human consciousness and human bodies and to see the transient and elusive nature of what constitutes the self-identity.

In meditation sessions, practitioners also examine their own thoughts, feelings, and behavior to identify negative thoughts, emotions, or behavior for improvement. Thus, right meditation involves a lot of self-examination, self-monitoring, and a higher level of reflective thinking. There are advanced learning strategies that are highly emphasized in modern learning theories.<sup>30</sup> In advanced meditative states, body, mind, and spirit are integrated to generate powerful and long-lasting psychological experience. By meditating regularly, practitioners are able to internalize wisdom and compassion into the deeper level of their consciousness. In some Buddhist literature, right meditation is translated as “mindfulness.” Very recently, we have seen some research investigating how “mindfulness” plays a role in organizational ethics.<sup>31</sup> Valentine, speaks to the impact that his transference of individual mindfulness to organizational ethics by noting:

...the processes that build an ethical corporate context appear to be conceptually similar to a collective mindfulness that occurs at the organizational level. For instance, ethical companies tend to be acutely aware of stakeholder interests, as well as the ethical business approaches needed to develop long-term positive relationships with these groups. These relationships suggest that an ethical context is positively related to employee mindfulness, and that both factors work

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<sup>30</sup> Linda Nilson, *Teaching at Its Best: A Research-Based Resource for College Instructors*, (San Francisco, CA: Jossey-Bass, 2010)

<sup>31</sup> Sean Valentine, Lynn Godkin, and Philip Varca, “Role Conflict, Mindfulness, and Organizational Ethics in an Education-Based Healthcare Institution” *Journal of Business Ethics* 94, no. 3 (July 2010): 455-469.

in concert to develop greater understanding and evaluation of the business environment.<sup>32</sup>

#### *Right concentration or abiding*

To be able to meditate correctly and effectively, practitioners need to be able to concentrate their minds on the things of their foci. Without the capability of concentration, meditation will not be possible or productive. Thus, right concentration holds the key to all other stages of moral development in the Buddhist ethics education framework. There are several methods designed to help practitioners improve their concentration capability. For example, one of the methods is to ask the practitioners to count silently from one to ten as they observe their breathing. Another method is to simply observe the rhythmic inflows and outflows of the practitioner's breaths without counting. Another method asks practitioners to focus their attention on the physical sensation of their bodies. Alternatively, the object of the practitioner's attention could be an external object in front of him or her, such as a lamp or watch. In modern theory of learning, concentration (or blocking of distraction) is a very important requirement for learners of all disciplines and/or skills.<sup>33</sup> The outcome of learning depends largely on how long and how deep learners can focus on the subject of their learning. The attempt or practice of multitasking often leads to inefficiency and errors in learning in addition to considerable mental stress.

As practitioners improve their ability of concentration, they are able to dwell their minds in unperturbed equanimity. Practitioners at this step of their training are able to derive joy from virtuous thoughts and emotions. Their emotions will not be shaken by distracted sensory desires and/or psychological afflictions. At this stage, ethical behavior becomes natural without effort.<sup>34</sup> Modern learning theory also suggests that if a learner has a strong emotional motivation for learning something, the learning outcomes would be much more salient.<sup>35</sup> The equanimity from right concentration provides such emotional motivation for Buddhists in the moral development process.

#### *Right endeavor*

Right endeavor requires a Buddhist to apply steady and continuous efforts in developing moral behavior. Recognizing that self-identity and egocentrism are inherent in human nature, the Buddhist incessantly practices right endeavor over his or her life (or even several lifetimes if one believes in incarnation) to obtain

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<sup>32</sup> Ibid., 458.

<sup>33</sup> Nilson, 87.

<sup>34</sup> Bhikkhu, 7.

<sup>35</sup> Nilson, 154.

results. Simply said, virtues or ethical behavior do not come naturally; they require each practitioner's firm commitment to self-improvement and constant reinforcements. Right endeavor is consistent with the importance of repetition and practicing (in this regard). In modern learning theory,<sup>36</sup> describes how repetition strengthens synaptic connection, consolidates memory, reduces burdens of working memory, and increases process fluency of brains. The importance of commitment and motivation in moral development is documented in one recent study.<sup>37</sup> Using multiple methodologies, the authors found that subjects who committed themselves to moral improvement achieved better outcomes in ethical problem recognition and ethical behavioral intentions.

#### SUMMARY OF BUDDHIST ETHICS EDUCATION FRAMEWORK

Before we compare the Buddhist ethics education framework with other models of moral behavior, it may be helpful to summarize several salient and unique features of Buddhist ethics education framework as shown below.

1. Buddhist ethics education has a strong orientation and emphasis on the development of the cognitive capacity of a moral agent, in particular, the agent's view of the world he or she relates to. The epistemological view of interdependent and interconnected phenomena, the misconception of a self-identity, and moral sentiment of compassion form the foundation for practical wisdom and virtues to facilitate moral sensibility and moral judgment.
2. To facilitate the learning and practice of right view, selflessness, and great compassion, Buddhist ethics education emphasizes four important methodological requirements for the practitioners: right view, right meditation, right concentration or abiding, and right endeavor. Through right meditation and right view practitioners form the right mindsets and reinforce those positive mindsets into spontaneous and automatic moral sentiments, practical wisdom and permanent virtues. Before practitioners can benefit from the results of meditation, they have to practice right concentration or abiding to calm their bodies and minds and focus their attention on mental exercises conducive to positive thoughts and emotions. Finally, it is made clear that the entire moral development process requires

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<sup>36</sup> Ibid.

<sup>37</sup> Lada Kurpis, Mirjeta Beqiri, and James Helgeson, "The Effects of Commitment to Moral Self-improvement and Religiosity on Ethics of Business Students," *Journal of Business Ethics* 80, no. 4 (2008): 47-463.

incessant and infinite repetitions and continuous improvement to obtain permanent virtues.

3. In the definition of moral behavior, Buddhist ethics education framework specifically emphasizes right speech or truthful representation which is particularly relevant and meaningful for accounting profession. It also pays special attention to right livelihood, emphasizing no harm to other stakeholders, ecology and environments in the conduct of economic activities. The concept of social responsibility and sustainability is specifically recognized in the Buddhist ethics education framework.

#### COMPARISON WITH OTHER MODELS OF MORAL BEHAVIOR

To further readers' understanding of Buddhist ethics education framework, it is helpful to compare it to other models of ethical behavior in the literature. For this purpose, we use the conceptual framework developed by,<sup>38</sup> for a couple of reasons. First, Mele's work incorporates the Aristotelian tradition into Thorne's framework and thus represents the most comprehensive model of ethical behavior developed by researchers. Second, Mele's model can be easily expanded to illustrate the unique features of the Buddhist ethics education framework.

Following Thorne<sup>39</sup> and Rest *et al.*<sup>40</sup>, Mele formulated that moral behavior is determined by four components: moral sensibility, moral judgment, moral motivation, and moral virtues. Following Aristotle, he further explored how each component is related to moral sentiments, practical wisdom, transitive virtues and self-mastering virtues. In his model (see Figure 1), moral sensibility is affected by moral sentiment, ethical knowledge, and external influence. Moral judgment and moral motivation are guided by practical wisdom. Moral motivation and moral virtues are related to transitive and self-mastering virtues possessed by an individual. The development of moral sentiments and transitive and self-mastering virtues, in turn, is guided by practical wisdom. It appears from the model that moral sentiments, practical wisdom, and transitive and self-mastering virtues are the three important drivers for moral judgment and moral behavior.

There are two shortcomings relating to the model described by Mele. First, the entire model does not propose or specify any methodological steps or requirements toward the attainment of moral sentiment, practical wisdom, or

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<sup>38</sup> Mele, 97-109.

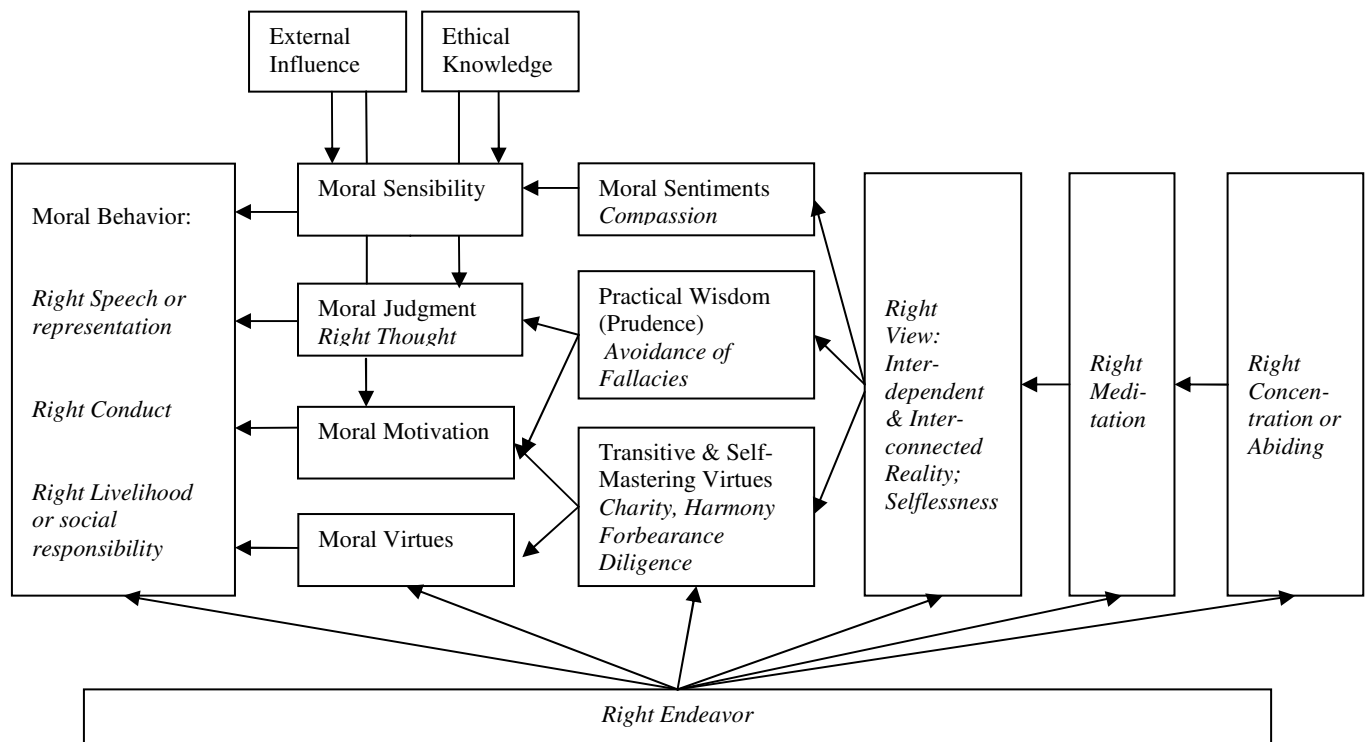
<sup>39</sup> Thorne, 297-308.

<sup>40</sup> James Rest, Darcia Narvaez, Muriel Bebeau, and Stephen Thoma, *Postconventional Moral Thinking: a Neo-Kohlbergian Approach* (Mahwah, NJ: Lawrence Erlbaum, 1999).

virtues. Second, the definition of moral behavior does not have special emphasis on truthful representation and social responsibility that are particularly interesting to the accounting profession.

To facilitate the comparison of similarities and enhancements of Buddhist ethics education framework with Mele's model, we superimposed the elements and components of Buddhist ethics education framework onto Mele's model as illustrated in Figure 1 and present the result of this superimposition in Figure 2. In the figure, the elements and components of Mele's model are presented in regular fonts while the elements and components representing Buddhist ethics education framework are italicized and presented afterwards below.

**FIGURE 2:**



### *Similarities*

There are many similarities in the Buddhist ethics education framework and Mele's model. As:

- Both Buddhist ethics education framework and Mele's model share the same goal of moral behavior. Both specify the facilitating



elements and components in the model development process leading toward this goal.

- Both emphasize the importance of moral judgment as an important step toward moral behavior. The “right thought” requirement in the Buddhist ethics development process denotes essentially the same concept and content as the “model judgment” element in Mele’s model.
- Both mention moral sentiment as a facilitating determinant for the development of moral sensibility. Buddhist’s emphasis on great compassion and loving kindness demonstrate its agreement of the necessity of moral sentiment as a prerequisite to the development of moral sensibility.
- Both highlight the role of wisdom in achieving correct judgment and correct moral motivation. In Mele’s model, wisdom is defined as Aristotle’s practical wisdom, which is roughly interpreted as prudence in making choices. In the Buddhist ethics framework, wisdom is manifested in the critical analysis of a myriad of inter-related causes and conditions that give rise to the current scenarios. By careful deliberation of the underlying relationships, the moral agent hopefully will choose the correct course of action to yield positive results to self and others. Of particular importance is the avoidance of fallacies in reasoning, for example, the fallacy of interpreting partial truth as the whole truth and the fallacy of interpreting extreme views as the prevailing views in the population.
- Both believe in the instrumental role that virtues play in moral behavior. Although not explicitly mentioned in the Eight Noble Paths, Buddhist literature contains extensive discussion of what virtues are required for Buddhist practitioners. In the early Buddhist literature, charity and giving are the primary transitive virtues that were encouraged. In the later Buddhist literature, more transitive virtues and self-mastering virtues, such as harmony, forbearance, diligence, mindfulness, and insight into reality were added to the list of Buddhist virtues.

### *Enhancements*

As shown in Figure 2, the Buddhist ethics education framework enhances and expands Mele’s model in several ways. The following enhancements are noteworthy in that:

- The Buddhist ethic framework explicitly emphasizes the importance of truthful communication (right speech) and social

responsibility (right livelihood) in moral behavior. Both are particularly relevant to the work of accountants.

- The Buddhist ethics framework offers four important methodological components in the development of virtues: right view, right meditation, right concentration, and right endeavor. Mele's model, in contrast, does not offer specific methodological steps towards the development of moral sentiment, practical wisdom, and transitive and self-mastering virtues.
- Buddhists found that the best approach to develop practical wisdom and virtues is through the development of the right view (insight into reality). If a practitioner possesses the right view of interconnectivity of all existences and the reality of selflessness, it is very easy and natural for the practitioner to develop the moral sentiment of compassion, the practical wisdom of critical reasoning and all other transitive and self-mastering virtues of justice, fortitude, and temperance. If everything depends on each other to exist, the boundary of "self" is artificial and illusionary. If none can truly live alone, others' interest are intertwined with one's self-interest, thus one becomes compassionate toward others. When making decisions of possible courses of actions, because all things are interconnected in a myriad of causes and conditions, one should exercise caution to avoid fallacies in one's reasoning process and correctly evaluate the consequences of possible courses of action.
- Through long years of experimentation, Buddhists found that the best approach to cultivate right view is through the correct practice of meditation. As mentioned in the previous section, Buddhists have developed specific meditation for contemplating the interconnectedness of phenomena and the delusion of self-identity. All of these methods are clinically proven over thousands of years. Modern neurologists have verified the effectiveness of some of these methods on the mental, emotional, and physiological (brain) development of practitioners.
- In the process of discovering effective meditation, Buddhists found that the prerequisite for effective meditation is the skill of right concentration or abiding. Buddhists have designed several approaches for the attainment of right concentration. They include counting one's breaths, observing one's breathing or physical sensation, and concentrate one's attention in an external object
- Through centuries of experience, Buddhists found that the cultivation of virtues and moral behavior is an endless and life-

time(s) endeavor that requires incessant repetition and constant reinforcement at every moment of one's life. Therefore, their ethics framework highlights the importance of right endeavor in every aspect and phase of the moral development process.

Below is a summary of the similarities of Buddhist ethics education framework and Mele's Model as well as what enhancements the Buddhist framework bring to Mele's theory.

### **Similarities**

1. Share same goal of moral behavior.
2. Importance of moral judgment as a step towards moral behavior.
3. Moral sentiment as a facilitating determinant for development of moral sensibility.
4. Highlight role of wisdom in achieving correct judgment and correct moral motivation.
5. Instrumental role that virtues play in moral behavior.

### **Enhancements**

1. Importance of truthful communication (right speech) and social responsibility (right livelihood) in moral behavior.
2. Four important methodological components in the development of virtues: right view, right meditation, right concentration and right endeavor.
3. Best approach to develop practical wisdom and virtues is through development of the right view (insight into reality).
4. Best approach to cultivate right view is through the correct practice of meditation.
5. Prerequisite for effective mediation is the skill of right concentration or abiding.
6. Cultivation of virtues and moral behavior is an endless and life-time (s) endeavor that requires incessant repetition and constant reinforcement at every moment of one's life.

#### IMPLICATIONS FOR ACCOUNTING ETHICS EDUCATION

Many people believe Buddhism is a religion. This is understandable, because it has all the forms and rituals of a religion. Upon closer examination, Buddhism may be more akin to philosophy or psychology than to religion. A Buddhist does not have to believe in the existence of a supernatural being, because original doctrine as taught by Buddha discouraged speculations on metaphysics. For attaining enlightenment and relief of suffering, a Buddhist only needs to develop the insight into reality, i.e., the right view as explained in the Eight Noble Paths in the previous section. Roughly speaking, right view can be understood as the understanding of the underlying relationships behind existing phenomena in human life. Science, too, is rooted in human rationality. Its aim is to discover the causes and conditions of all phenomena. The major difference between science and Buddhism is: a scientist often takes a reductionist's approach in his or her analysis of phenomena. Buddhists, in contrast, emphasize the relationships among human beings and their natural environment, and therefore, tend to take an integral approach to solve human problems. There is no wonder that Buddhist practices and its ethics education, though designed originally for spiritual growth, share so many similarities with theories of moral behavior developed by modern psychologists. Because of the integral approach it takes, however, it offers several distinguished features that are not present in modern theories of moral behavior. These features are relevant for accounting educators because they complement the theories of moral behavior in the mainstream literature. Several suggestions to apply Buddhist ethics education to accounting ethics education are offered below.

First, accounting ethics education should pay more attention to provide accounting students a world view that facilitates the development of moral sentiment, practical wisdom, and transitive and self-mastering virtues. Through generations of practice, Buddhists discovered the importance of right view as the corner stone of ethical motivation and behavior. It is a very powerful mental capacity in correctly analyzing the effects of human activities. Buddhists believe that if one correctly understands the interconnectivity of human behavior, one will automatically see that many of the negative consequences of unethical behavior will eventually come back to the perpetrator. For example, many of the accounting scandals that contributed to the passage of the Sarbanes-Oxley Act<sup>41</sup> were the result of certain accounting firms' failure to recognize the long-term implications and personal consequences inherent in providing financial services to their audit-clients. By ignoring the risk of unabated greed that would come with

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<sup>41</sup> Sarbanes-Oxley Act of 2002, U.S. Code 2011. Vol. 15, sec. 98.

this conflict of interest, these accounting firms disregarded the interconnectedness of their behavior to those who could be harmed as a result. And ultimately, these firms paid a heavy price. However, due to the lack of insight or ignorance to this interconnectivity, most people cannot see the connection in short-term or in short sight. If one is truly enlightened, namely, if one has the capacity to see the long-term and the far-reaching physical as well as psychological and individual societal impact, one would refrain from all the unethical behavior. In fact, if one reaches this level of enlightenment, one would conclude that the best way to maximize one's self interest is to pursue the public interest. In a certain way, Buddhists' emphasis on the right view is the best interpretation of the "enlightened self-interest" philosophy advocated by many great philosophers in the Renaissance era.

Ideally, the concept of interconnectivity and interdependence of all phenomena, existences, and events should be constantly reinforced in the accounting curriculum. Unfortunately, most of us are trained to specialize in a very narrow area of our own discipline because the division of labor in the higher education industry. Most of us feel very uncomfortable discussing anything other than the technical knowledge of accounting standards and rules. Our students thus will most likely be conditioned to think in the short term and in seeing only the immediate payoff of unethical behavior. If our students fail to choose the ethical course of action we know why. Under the current environment of higher education, there may be little we can do as accounting educators, but a conscientious effort to cultivate in our students a world view that facilitates moral development will go a long way for our student's future.

Second, accountant educators should adopt more reflective-thinking pedagogy similar to meditation techniques in ethics education. Meditation is a very important technique in Buddhist practice. Through meditation, Buddhists internalize and reinforce the concept of selflessness, the moral sentiment of great compassion, and insight into the interconnected world. Without meditation, what one learned may stay only in short-term memory. Even if it resides in long-term memory, it may not be meaningful and incorporated into the learner's prior knowledge. In its advanced stage, meditation brings together cognitive, affective and physical experiences into a harmonious fusion of the right view. Current accounting ethics education, in contrast, uses pedagogies that primarily create short-term cognitive impacts to the learner. It seldom changes the beliefs of our students, even though it might impact their behavior.<sup>42</sup> What is needed is a shift in pedagogy from lectures and discussion to reflection, meditation, and doing. As an example in the right direction, Mintz<sup>43</sup> discusses his teaching experience of using

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<sup>42</sup> Mayhew and Murphy, 397-399.

<sup>43</sup> Steven Mintz: "Using Reflective Learning in Ethics Education of Accounting Students," *Journal of Accounting Education* 24 (2006): 97-109.

reflective learning in ethics education of accounting students. Service learning and involvement in social projects are other options that should be encouraged. More recently, researchers have started to investigate how the concept of self and self-monitoring affects consumer ethical attitudes.<sup>44</sup>

Finally, as learned by the Buddhists, right endeavor and a life-long effort are necessary for the development of virtues. The implication for accounting education from right endeavor is obvious. Accounting educators and researchers should take advantage of every opportunity in the classroom to reinforce accounting students' moral sentiments and moral sensibility. The accounting curriculum is one part of a business program in which students have many opportunities to make business decisions. In the decision process, students should be encouraged to evaluate longer-term and broader impact of business decisions. Unfortunately, most of the discussion on business decisions in business textbooks is couched in the neoclassical economic framework of self-interest, competition, and material consumption. Ferraro *et al.*<sup>45</sup> note that social science theories possess a uniquely self-fulfilling attribute, which, in the case of economics, leads to the formulation of behavioral models, instantiation of those models in the business environment, and eventually conformity of behavioral with the underlying assumptions of models. When self-interest is perceived as the norm, people will behave in a self-interested manner and expect others to do the same.<sup>46</sup> Empirical evidence shows that students trained in economics exhibited more self-interested behavior and less interest in the public good than students in other disciplines or than themselves before the training.<sup>47</sup> Ketz and Miller<sup>48</sup> connect a lower standard of moral behavior to a gross misunderstanding of economic analysis when they quote Gaa and Ruland<sup>49</sup>:

This may seem like an obvious point to some readers, but it is a point that can be lost in an academic discipline so closely linked to economics. Rational actor assumptions in economics are meant to simplify descriptive (or positive) analysis. But this

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<sup>44</sup> Bahtisen Kavak, Eda Gurel, Canan Eryigit, and Ozgur OzkonTektas, "Examining the Effects of Moral Development Level, Self-Concept, and Self-monitoring on Consumer Ethical Attitudes," *Journal of Business Ethics* 88 (2009): 115-135.

<sup>45</sup> Ferraro *et al.*, 8-15.

<sup>46</sup> Cohen and Holder-Webb, 24-26.

<sup>47</sup> Ferraro *et al.* (2005); Robert Frank, Thomas Gilovich, and Dennis Regan: 'Does Studying Economics Inhibit Cooperation?,' *Journal of Economic Perspectives* 7, no. 2 (Spring 1993): 159-171.

<sup>48</sup> J. Edward Ketz and Paul Miller: "Some Ethical Issues About Financial Reporting and Public Accounting and Some Proposals," *Research on Accounting Ethics* 3 (1997): 49-77.

<sup>49</sup> James Gaa and Linda Thorne, "An Introduction to the Special Issue on Ethics and Professionalism in Accounting Education," *Issues in Accounting Education* 19 (2004): 1-6.

purpose is sometimes overlooked and instead the assumption is taken as a prescription that all behavior is or ought to be self-interested. The moral point of view is an alternative (and more realistic) assumption about how people ought to and do behave.<sup>50</sup>

The increasing disparity between the poor and the rich and the damage to the natural environment are some obvious consequences of such ethical norms for economic activities. The lack of rewards for studying and disseminating ethics in business schools is more pronounced than ever.<sup>51</sup> If this trend of rewarding overly-simplified and narrowly construed economics-based business and accounting research continues, it will further frustrate the ethics education that is so needed in business and accounting education. To bring back credibility and public trust to the profession, accounting educators and researchers should introduce the importance of social impact in business decisions. For example, accountability or profitability, as currently defined in accounting, has totally ignored social benefits and costs and is narrowly restricted to private benefits and costs accrued to an economic entity. If accounting educators are serious about ethics education, they should verse their classrooms discussions in term of social costs and social benefits more often, whenever applicable. Moral thoughts and sentiments need to be reinforced constantly over an extensive period of time.

## CONCLUSION

The need for better accounting ethics education is well documented by individual researchers as well as professional organizations.<sup>52</sup> In contrast, the search for the best way to teach accounting ethics in the accounting curriculum is less conclusive and still evolving. Accounting educators need all the help they can get from all areas of human knowledge and experience. In the history of mankind, religion has been the main forming factor of human ethical values and attitudes. Evidence showing the influence of religion on ethics is documented in the literature.<sup>53</sup> Buddhism is one of the major religions in the world which has a long

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<sup>50</sup> J. Edward Ketz and Paul Miller, "Some Ethical Issues about Financial Reporting and Public Accounting and Some Proposals," *Research on Accounting Ethics* 3 (1997), 59.

<sup>51</sup> Warren Bennis and James O.'Toole, "How Business Schools Lost Their Way," *Harvard Business Review* (April 2005): 96-104.

<sup>52</sup> Cubie Lau: "A Step Forward: Ethics Education Matters," *Journal of Business Ethics* 92, (2010): 565-578; Williams and Elson (2010); David Bean and Richard Bernardi, "Accounting Ethics Courses: A Professional Necessity," *The CPA Journal* 75, no. 12 (2005): 64-65.

<sup>53</sup> Md Zabid Rashid and Saidatul Ibrahim, "The Effect of Culture and Religiosity on Business Ethics: A Cross-Cultural Comparison," *Journal of Business Ethics* 82 (2008): 907-917; Sean McGuire, Thomas Omer, and Nathan Sharp, "The Influence of Religion on Aggressive Financial Reporting

tradition of emphasizing ethical behavior in its practice. The approach it has taken to cultivate its practitioners to become ethical as well as contributing members of our society certainly merits a more structured analysis and examination by accounting educators.

Compared with other philosophical or psychological approaches to ethics education, classical or contemporary, the Buddhist ethics education framework appears to be comprehensive and systematic. The comprehensiveness of its ethical behavioral framework is illustrated in Figure 2—a clear expansion of the state-of-the-art ethical behavioral model in literature. Its systematic nature is exhibited by the line-up or formulation of the eight noble paths, which provide practitioners with practical guidance for what they need to work on sequentially or simultaneously. We believe its conceptual framework and various pedagogies have something to offer to educators who are concerned with instilling long-term values and virtues into the lives of their students.

Some limitations may apply to the concepts presented in this paper. First, there might be institutional time and resources needed to properly apply a comprehensive Buddhist approach of ethics education. Second, finding instructors who are qualified to teach accounting ethics from a Buddhist perspective may pose a challenge to many institutions. Third, there might be institutional resistance (particularly at secular universities) to using an ethical framework drawn explicitly from a religious tradition. However, as we have stated repeatedly in our paper, the Buddhist ethics education framework is consistent with and supported by some prevalent learning theories in the education psychology literature. Accounting educators should be able to develop appropriate pedagogies to achieve the same learning effects based on modern learning theories, without specific reference to Buddhist terminologies or doctrines.

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