Spirituality, happiness and auditors' commitment: an interbeing perspective

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Abstract

Purpose – This study attempts to explore the meaning and implication of spirituality in an accounting firm by using a Buddhist perspective of interbeing. It explains how the happiness of individuals (auditors, partners, clients and auditor family members); organisational performance and growth and auditors' commitment are interconnected and impermanent.

Design/methodology/approach – This study employed an interpretive case study in an Indonesian accounting firm. The researchers explored the collective and individual feelings, thoughts, actions and experiences of the firm's actors. The data collection methods were interviews, participant observations and documentary analysis.

Findings – Leadership plays a major role in cultivating spirituality in an accounting firm. The spirituality increases auditors' commitment, (conditional) happiness and performance resulting in client satisfaction and the firm's growth. From an interbeing perspective, partners, auditors and clients are interconnected and impermanent. A firm's growth creates a growing sense of unhappiness due to the diminishing of auditors' comfort zone. Spirituality in the workplace can only engender conditional happiness and organisational commitment that offset the importance of material rewards and career prospects. To reach ultimate (unconditional) happiness, one requires a continuous spiritual development.

Research limitations/implications – The insights gained from this study need enrichment from cases in different contexts, e.g. multinational firms with members from different countries and cultures.

Originality/value – This study develops the discourse of emancipation in the accounting literature by taking into account spirituality and happiness.

Keywords Spirituality, Indonesia, Happiness, Auditor, Buddhism

Paper type Research paper

1. Introduction

In 2004, the *Accounting, Auditing & Accountability Journal* (AAAJ) called for the inclusion of a theological/religious lens in accounting research to promote moral values and ethics in corporations and to challenge the dominant secular materialism (McPhail *et al.*, 2004; Tinker, 2004). This inclusion is seen as a strategic step towards ending the sacred–secular dichotomy to broaden accounting and bring more interdisciplinary, sophisticated perspectives to it (McPhail *et al.*, 2005). This step is vital in light of "... the atomization of the self-over community, the sense of economic disengagement and disenfranchisement and the paucity of fresh insights into how to understand and respond to this situation" (McPhail and Cordery, 2019, p. 2330). However, despite the increasing interest in the research area, it is still largely unexplored, and more studies are needed in non-Christian/Islam/Western contexts, in different countries and among different peoples and faiths to cover more religious/spiritual ideologies in different areas (Carmona and Ezzamel, 2006; Cordery, 2015). A similar concern is raised in a later study by McPhail and Cordery (2019), who state that focusing on established religious institutions may overlook the potential of informal religious practices and spirituality.

This study explores the meaning and implication of spirituality in organisations by conducting an interpretive case study of an Indonesian accounting firm. We share the views of Lamberton (2015) that happiness is a spiritual goal. Our study aims to explain the process in which the happiness of individuals (auditors, partners, clients and auditors' family

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members), accounting firm (organisational-level) performance and auditors' commitment are interconnected and give rise to each other. Hence, the research question of our study is "What are the implications of auditors' spirituality and happiness for their commitment?" The researchers wish to understand a firm's work atmosphere and its auditors' spiritual experiences and motivation for staying in the firm for a long time despite heavy workloads and limited time for personal pleasures. The aim is to gain a better understanding of the relationships between spirituality and happiness within the auditing profession. Accordingly, we adopt an approach from organisational studies, that is spirituality in the workplace. Spirituality is explained through the Buddhist concept of interbeing.

The paper proceeds by reviewing the current state of the research field (Section 2) and the theoretical framework of the study, consisting of spirituality in the workplace and happiness from an interbeing perspective (Section 3). Section 4 presents the research methodology used. Sections 5, 6 and 7 present the findings, discussion and conclusions of the study, respectively.

2. Current state of research

Given the interdisciplinary nature of the study, we divide our review of previous relevant studies into several sections: the adoption of theological/moral lenses in accounting research, the organisational context of auditing and the position of this study.

2.1 Accounting, accountability and theological/moral perspectives

Various studies attempt to introduce more theological and moral perspectives using interdisciplinary approaches for accounting research. McKernan and MacLullich (2004) call for an accounting practice that focuses on love and ethics as the centre of narratives to fulfil the needs of a whole person, recognises the cultural particularity of all values and develops the discourse of liberation/emancipation. In financial reporting, the use of religious thoughts can inform accounting regarding the introduction of institutional changes to use proper judgement and increase fairness (McKernan and Kosmala, 2007). Accounting can demonstrate its ideals by improving the operationalisation of accountability through the building of relationships between all parties based on trust, morals and responsibility for acting in the right way (Joannidès, 2012; McKernan, 2012). In fact, accounting and accountability are always a complex work of convergence and compromise among religious, political, institutional and social interests (Quattrone, 2004). Accounting and accountability thus need to promote responsible relationships among the relevant stakeholders that extend beyond the sacred–secular divide.

Furthermore, Cordery (2015) maps the accounting research that is relevant to the theological lens and finds that it involves the micro-perspective, accounting within religious organisations (e.g. Bigoni *et al.*, 2013; Irvine, 2005; Jayasinghe and Soobaroyen, 2009 [1]; Parker, 2002; Quattrone, 2004), and the macro-perspective, the use of religious teachings to improve accounting (e.g. Gallhofer and Haslam, 2004; Napier, 2009). Studies conducted from the micro-perspective examine the influence of accounting on religious organisations' functioning, and the macro-perspective investigates the ways in which religious thought influences business and society. Regarding the micro-perspective, Cordery (2015) identifies the main issues, including the way in which accounting evolves and is implicated in the institutional development, control, resource stewardship and accountability of organisations. The micro-perspective views accounting and theology as phenomena, that is, focusing on practices that are defined by religious organisations' boundaries and purposes: in other words, what is being practised matters (McPhail and Cordery, 2019). From the macro-perspective, the main issues are how religion reframes the use of accounting and its subsequent ethical practices and characterises the rise of capitalism and the use of money.

The macro-perspective aims to take "... a more fundamental view of theology and leave open the possibility that the relationship between accounting and theology shapes reality" (McPhail and Cordery, 2019, p. 2338). By adopting the macro-perspective, one can explain accounting and economic concepts from a theological perspective.

Obviously, the above classification (micro- and macro-perspectives) provides a sharper structure to enable further theorisation in the area. The perspectives are not contradictory but complement each other, resulting in deeper insights into the intersection of accounting and theology. Research findings from one stream may inspire not only more studies in the same category but also studies in the other stream. However, knowledge advancement also requires a sense of unfamiliarity in a familiar area. One of the possible ways to develop knowledge is to broaden the contexts of studies to include non-Western religious institutions and people, faiths other than Abrahamic religions and more informal spiritual practices (Carmona and Ezzamel, 2006; Cordery, 2015; McPhail and Cordery, 2019).

Carmona and Ezzamel (2006) state that, despite the remarkable richness and scope offered by the accounting and religion research area, future studies need to reach beyond the sacred–secular divide and start investigating the link between accounting and the enlightenment agenda. Accordingly, accounting (and accountability) may be theorised beyond the private and public sectors to capture the uniqueness of the spiritual dimension of accounting practices in religious/non-religious settings. This is supported by McPhail and Cordery (2019), who state that the adoption of the theological perspective (including spirituality as part of the human condition) is instructive for the accounting literature.

Departing from previous studies relying on the micro- and macro-perspectives, Molisa (2011) offers a spiritual reflection to link accounting with emancipation, inner transformation and well-being. Spirituality now views emancipation not only as the result of external structural changes but also as that of inner spiritual transformation (McPhail, 2011). According to Molisa, there are two prerequisites for accounting to play a more prominent role in the enlightenment agenda, that is, awakening accounting and awakened accounts. Awakening accounting refers to "the kinds of accounting and accountability practice that help people to realize that initial experience of enlightenment" (p. 479). This may help people to transcend their egoic consciousness through being present in the here and now. Awakened accounts mean those kinds of accounting and accountability practices "... which are carried out by people who work in a state of 'awakened doing' – that is, by people who can sustain and abide in the state of enlightenment" (p. 480). These people may work in teaching and learning, organisational reporting, auditing and social/environmental movements. The two prerequisites are interrelated since one cannot exist without the other. This means that accounting practitioners must have an inner spiritual transformation first before they can enlighten their stakeholders and produce emancipation. Currently, the accounting research investigating the inner and outer spiritual transformation of accounting stakeholders is sparse.

Gallhofer and Haslam (2011) examine Molisa's work and suggest that a spirituality perspective enables the exploration of the plurality of emancipation and placing love at the centre of accountability discourses to produce social changes. They note that more work needs to be undertaken to convince others of how the inner engenders the outer transformation since inner joy is only "... a transitory moment that has a role in the emancipatory process" (p. 506). Gallhofer and Haslam explain that a spiritual perspective should be used to relate personal emancipation (self/inner transformation) to other forms of emancipation and emancipatory processes in a broader context, for example through interventions, language or behaviour. This suggestion provides a breakthrough in accounting research. Future accounting studies may investigate the roles of spirituality in emancipatory processes in a variety of cultures to challenge the narrow views of formal religious ideologies.

In relation to non-Abrahamic views, Lamberton (2015) offers a critical perspective based on Buddhism when examining the roles of accounting in the pursuit of happiness. He notes that happiness is a spiritual goal, and that this pursuit should be included in the connection between spirituality and accounting studies. From a Buddhist viewpoint, ultimate happiness is the freedom from ". . . attachment to and grasping for sensory desire caused by negative mental states such as greed and selfishness" (p. 19). Emancipation in Buddhism is thus ". . . the alleviation of suffering, with broader application to not only the poor and oppressed but (for example) to the privileged classes" (p. 21). He argues that profit is only a means of achieving the primary end of happiness, but that accounting caters for the narrow, selfish objective of businesses earning a profit and thus fails to support the pursuit of human happiness as a life goal, causing the suffering of stakeholders. Instead, Lamberton offers a Buddhist's view on happiness based on a peaceful state of non-attachment to pleasurable experiences. There is a possible role for accounting within the realm of spiritual quests when taking into account the Buddhist teaching of alleviation of suffering. This includes the awareness and acceptance of impermanence, interconnection and emptiness to reach emancipation and enlightened happiness. Thus, Lamberton and Molisa have convergent views. Inner transformation is a spiritual path and a fundamental goal of the Buddha's teaching. It is addressed to human beings with all the shortcomings typical of an unenlightened mind: greed, anger, selfishness, views that are distorted and habits that are harmful to oneself and others. The purpose of spiritual transformation is to possess a calm mind, understand the true nature of life and engage in compassionate actions for the welfare of others and all beings.

Given the interdisciplinary nature of accounting and theology/moral perspectives, the involvement of researchers/practitioners and the adoption of perspectives from various fields (such as accounting, organisational studies, theology and sociology) are crucial. Accounting knowledge can be developed if there are productive interactions among actors (human as well as non-human/journals) from different fields of study and disciplines (Joannidès and Berland, 2013). "Networks can operate as nonhumans interacting with other networks vis-à-vis which they position themselves. It is through controversies that such interactions are manifested, enabling knowledge to be established, advanced and developed" (Joannidès and Berland, 2013, p. 528). Hence, the extension of network boundaries and mutual learning among different researchers and practitioners from different disciplines can respond to the need to promote moral values and ethics in the accounting literature.

Therefore, we draw several lessons related to the aforementioned research state and identify three gaps. First, the theological/moral perspectives of accounting need enrichment from an understanding of how spirituality, as part of human daily life, may lead to emancipation and happiness. The enrichment focuses on the link between inner and outer spiritual transformation. Second, the accounting literature needs to include more views from non-Western contexts and non-Abrahamic religious/spiritual ideologies. Third, since the sacred–secular dichotomy is not productive in building a more comprehensive theoretical framework of accounting, accounting researchers need to take bold steps to study the spiritual dimension of non-religious organisations and use approaches from various disciplines.

2.2 Auditing in its organisational context

Auditing is more than just technical, standardised activities to produce professional judgement. The rise of auditing cannot be separated from the cultural and economic authority granted to people who call themselves auditors in the wake of commercialism, market competition and political demands for greater transparency and accountability (Gendron and Spira, 2010; Power, 2000). Being audited is a badge of legitimacy that is essential for restoring trust between parties and for stabilising the existing economic and financial institutions (Power, 2000).

Auditing always has a "front and backstage" (Power, 2003). The front stage is the auditor's official institutional image as the guardian of trust in the form of professional judgement. The backstage is the managerial relationships (the cost quality dilemma and auditors' organisational commitment) between an audit firm and its auditors; the aspirational dimensions related to the building of relationships between auditors, firms and auditees (Power, 2000) and auditors' legitimacy in the view of clients obtained through their dynamic engagement (Power, 2003; Skærbæk, 2009). Understanding the backstage of auditing is crucial for addressing the ethical issues in accounting firms.

Major critical studies aim to understand the dynamics of the backstage. Some of these major studies include the mediation of commercial and professional interests in client acceptance decision processes (Gendron, 2002), multiple and dynamic interactions between auditors and auditees (Skærbæk, 2009), individual auditors' professional life and their identity management in the aftermath of a professional failure (Gendron and Spira, 2010), auditors' attitudes towards changes in the regulatory structure (Hazgui and Gendron, 2015) and auditors' attitudes towards norms and opinions about professional ideology (Suddaby *et al.*, 2009). Hence, the enlightenment agenda of accounting and accountability research needs to address the backstage of auditing to provide a more comprehensive understanding of the moral aspects of auditors' activities. Unfortunately, the number of studies that adopt theological/spiritual lenses in the area is limited. Hence, this is an important topic to develop in the future.

In relation to auditors' organisational commitment as one of the major themes of our study, we find that previous studies of their commitment tend to seek explanations from secular materialistic aspects, such as auditor burnout, fairness in allocating rewards and punishment, job satisfaction and career opportunities (e.g. Herda and Lavelle, 2012; Nouri and Parker, 2013; Parker and Kohlmeyer, 2005). Whilst acknowledging the relevance of those studies in understanding auditors' commitment, we view such explanations as being far from enough to gain a deep understanding of the theme. Accounting researchers need to investigate further how auditors' professional work is organised beyond materialistic aspects. In proposing a more holistic understanding of auditors' commitment and the backstage of auditing, we draw on the spirituality framework combined with the Buddhist concept of interbeing. This is discussed further in the theoretical framework section.

2.3 The position of the study

We respond to the aforementioned research issues and gaps by looking beyond the theological lenses of the micro- and macro-perspectives. We adopt an approach that focuses on spirituality in the workplace (from organisational studies) from a Buddhist perspective (non-Abrahamic faiths) of interbeing in an Indonesian accounting firm (a non-Western religious institution). This study thus positions itself as follows.

First, we attempt to broaden the theological lens by offering Buddhism as a path towards spirituality rather than a theology, dogma or religion to promote emancipation and happiness. Buddhism, in this paper, is viewed as a spiritual practice and development leading to insights into the true nature of life. Buddhism is thus approached as a practical method that can be practised by all who adhere (or do not adhere) to any religion. Focusing on happiness as a spiritual goal (Lamberton, 2015) sharpens the connection between accounting and spirituality and provides a practical framework with which to promote emancipation.

Second, we share the view that the adoption of spirituality in accounting research offers a valuable path for delivering moral/spiritual values (Carmona and Ezzamel, 2006; Cordery, 2015; McPhail and Cordery, 2019). Spirituality is the key for promoting emancipation both in organisations and in societies (Molisa, 2011). Following the suggestion of Gallhofer and Haslam (2011), this paper attempts to explain how the processes of emancipation at the individual level relate to a broader, organisational level.

The site of this study is an Indonesian-based accounting firm named "PD", which is run by Mr PD as an equity partner. It is headquartered in Surabaya (the second city of Indonesia in terms of political and economic importance). In April 2018, PD had approximately 75 employees (60 auditors) and 300 clients throughout Indonesia. This firm was chosen because it has heavy workloads, leaving its auditors with limited time for their personal lives; unlike many comparable accounting firms, more than 50% of the firm's auditors have worked at PD for more than two years [2]; despite its growing reputation, the firm has no affiliation with the "Big Four" accounting firms although it recently became a member of a European accounting firm; and the firm's partners and auditors fully supported this study, especially as one of the researchers had worked there as an auditor for more than two years.

While this study offers a unique picture of an Indonesian accounting firm, we believe that any lessons learned are relevant to other accounting firms. Many studies warn that, given today's increasing work pressures, organisational members are increasingly searching for meaning, purpose and wholeness in their work (Marques, 2011; Mitroff and Denton, 1999). Failure to obtain these can cause dissatisfaction, depression, a lack of commitment, poor well-being and mental/physical health problems among employees. Auditors are whole persons, with feelings and emotions like others, and happiness should be their life goal. The inclusion of spirituality is thus crucial tfor bringing about happiness in accounting firms and the auditing profession.

3. Theoretical framework

This section discusses the framework of this study. Spirituality in the workplace is the practical framework for making sense of the phenomena in the firm, and the existence of interbeing is the perspective taken to gain insights into the origin of the phenomena and the root of the happiness (and suffering) of the participants.

3.1 Spirituality in the workplace

According to Marques *et al.* (2007, p. 89), spirituality in the workplace is "an experience of interconnectedness among those involved in a work process, initiated by authenticity, reciprocity, and personal goodwill; engendered by a deep sense of meaning that is inherent in the organisation's work; and resulting in greater motivation and organisational excellence". The link between spirituality and happiness in the workplace is indicated in various organisational studies. Spirituality in the workplace can increase aspects of happiness, such as job satisfaction, intrinsic satisfaction, well-being, fun and enjoyment (Fry, 2003; Kolodinsky *et al.*, 2008; Marques *et al.*, 2007; Mitroff and Denton, 1999). The effects are greater organisational commitment, teamwork, ethics, creativity and work performance and a reduction of conflict (Holder *et al.*, 2010; Karakas, 2010; Marques *et al.*, 2007; Mitroff and Denton, 1999; Wills, 2009). Generally, employees do not list money as the only important aspect of their jobs but greater needs prevail (Mitroff and Denton, 1999).

Previous studies develop various frameworks to assess spirituality in the workplace. Despite the numerous classifications of values, their substance is not contradictory (Vasconcelos, 2017). We chose the dimensions proposed by Petchsawanga and Duchon (2012) because they are developed in the southeast Asian cultural context (Thailand). The cultural similarity between Indonesia and Thailand suggests that the dimensions are relevant to this research.

Based on the adaptation of previous prominent research (Ashmos and Duchon, 2000; Kinjerski and Skrypnek, 2004; Milliman *et al.*, 2003), Petchsawanga and Duchon (2012) propose four practical dimensions, consisting of compassion, mindfulness, meaningful work and transcendence. They are interrelated, and the separation is only for analytical purposes [3]. Compassion refers to the ability of organisational members to put themselves easily into the positions of other people, to have sympathy with others, to be willing to help others and to be aware of their co-workers' needs. Mindfulness consists of members' ability to be fully aware of what they are doing (contrary to automatic action), to be attentive to each detail of work activities and to avoid rushed decisions/activities. Meaningful work consists of a situation in which organisational members can experience joy in their work, have enthusiasm for their work, feel energised by their work, see connections between their work and social value to their community and understand what is important in life and the personal meaning of the work. Transcendence is the experience of energy at work, blissful moments, happiness and joy.

Spirituality in the workplace can be assessed at the individual and organisational levels. At the individual level, it includes the cognitive and affective experiences of organisational members that enable them to cultivate compassion and mindful inner consciousness whilst pursuing meaningful work to transcend their ordinary lives (Petchsawanga and Duchon, 2012). At the organisational level, spirituality reflects spiritual values that form part of the organisation's culture and positively affect the work atmosphere (Kolodinsky *et al.*, 2008). It can be promoted by establishing a spiritual organisational culture through training, development, evaluation, a decision-making leader acting as a role model, flexibility, autonomy and resource allocation (Kinjerski and Skrypnek, 2004; Kolodinsky *et al.*, 2008; Pawar, 2009; Pratt *et al.*, 2003). The two levels are interrelated since the organisational members' experiences are derived from the shared cultural values manifesting in their daily work atmosphere. A positive atmosphere increases the morale, job satisfaction, commitment and performance of the members. In turn, the members' individual values and experiences reproduce the organisational culture.

Leadership plays a crucial role as it can reinforce an organisation's spiritual values and align the perceptions that employees and management have of organisational spirituality (Fry, 2003; Kinjerski and Skrypnek, 2004; Pratt *et al.*, 2003). A leader can intrinsically motivate him or herself and others, so that they have a sense of organisational membership based on altruistic love (Fry, 2003). Fry stresses the importance of leadership in forming an ethical system and core values for meeting or exceeding the expectations of internal and external stakeholders, including customers, employees, the chain of command and regulatory agencies.

3.2 Interbeing and happiness

Buddhism has gained increasing popularity in the business/management literature. Beer and Gamble (2017), in the World Economic Forum Agenda, mentioned that businesses need to learn from spiritual teachings, such as those of Buddhism, since they offer lessons in understanding what it means to seek and achieve higher meaning in life. Examples of the literature that builds on Buddhism include studies of workplace spirituality (Marques *et al.*, 2007; Petchsawanga and Duchon, 2012; Tan, 2012), general management (Marques, 2011; Van den Muyzenberg, 2014), mental accounting (Rospitadewi and Efferin, 2017), decision-making processes (Vallabh and Singhal, 2014), management control (Efferin, 2016), lean management (Chiarini *et al.*, 2018), corporate social responsibility (Vu, 2018), organisational learning (Pedler and Hsu, 2019) and leadership (Wu and Chen, 2019). There is also increasing research on Buddhist approaches in other disciplines, such as psychology, education, medicine, health and neuroscience.

The centre of the Buddhist concept of happiness is interbeing, which is derived from the Buddhist doctrine of *pratītyasamutpāda* (Sanskrit: प्रतीत्यसमुत्पाद, meaning dependent co-arising). The term interbeing is proposed by Thich Nhat Hanh, a Zen monk and the founder of the Plum Village monastery in France. Interbeing sees all things as interconnected as they depend on each other to exist, and nothing can have an independent existence/self-nature. This is the analogy from geometry: "Imagine a circle with its center point 'C'. The circle is composed of all the points equidistant from C. The circle is there because all the points are there. If even one point is missing, the circle immediately disappears" (Thich, 1988, pp. 68–69). Concepts and phenomena do not have a permanent identity: "Just as a triangle exists only because three lines intersect each another, you cannot say anything exists in itself. Because they have no independent identity, all phenomena are described as empty (*sunya*). This does not mean that phenomena are absent, only that they are empty of an essential self, of a permanent identity independent of other phenomena" (ibid., p. 89). In this sense, happiness is not an individual but an interconnected phenomenon. Buddhism also differentiates between conditional happiness and ultimate happiness (a situation in which one can understand and accept the true nature of interbeing and enjoy every moment without judgement).

The self is a mental construct that precipitates concepts of mine, yours, ours and theirs; however, there is no separation between subjects and objects and pursuing the mental construct of the self will create suffering since protecting or adding to one's possessions means taking something from others. Things are not independent but are inside each other (Thich, 1988). Thich gives a description in which "a flower is made of non-flower elements": we can find the rain, sun, wind, minerals and the whole universe inside a flower, but there is no authentic element of "flower". Our happiness is the happiness of others and vice versa. When one is happy, one can transmit one's happiness to others, who will react happily to the sender and hence will reinforce the collective happiness. If one suffers, however, one will transmit the energy of suffering to others, causing them to react similarly. The subjects and objects of happiness are thus not two separate entities: they depend on each other to exist – when one is (not) there, the other is (not) there.

An interbeing outlook gives rise to impermanence: everything changes and nothing remains the same at any consecutive moment (Thich, 2002). Its nature (no separate self-nature) means that nothing has a fixed identity or permanence. Consequently, things are always transforming from moment to moment, thus changing other things (and vice versa) and situations, until a new temporary balance is established. Human life, mountains, rivers, political systems, leadership, success and failure, for example, are just temporary phenomena that arise when their conditions are met: when the conditions are sufficient, then things manifest, and when the conditions are no longer sufficient, things disappear. They wait until the moment is right to manifest again. In other words, the existence of all things is conditional. Interconnectedness and impermanence thus make changes possible at the individual and societal levels from inside to outside (and vice versa).

The impermanence of things can make happiness fragile. Gen Kelsang Nyema (2014) notes that happiness and unhappiness are intrinsic in nature. "If we have a peaceful state of mind, we will be happy regardless of people and circumstances. If our mind is unpeaceful or agitated, then even if we have very good circumstances, we will find it impossible to be happy" (Minutes 8:38–8:48). Ultimate happiness comes not from the circumstances around us but from the way in which our mind responds to them. This is different from conditional happiness (satisfaction), which is conditional on external objects, such as the satisfaction of obtaining an object(s) or from experiencing a sensation, be it money, a house, promotion, relationships and so on. Ultimate happiness is a state of mind, and its causes cannot be found outside the mind: it is liberation of the mind from craving, aversion and delusion, which is called Nirvana.

To cultivate ultimate happiness, one must practice mindfulness, involving meditation and practices of giving. "Remember that there is only one important time and that is now. The present moment is the only time over which we have dominion" (Thich, 1987, p. 75). Mindfulness has been described as follows: "the energy of being aware and awake to the present moment. It is the continuous practice of touching life deeply in every moment of daily life. To be mindful is to be truly alive, present and at one with those around you and with what you are doing" (https://plumvillage.org/mindfulness-practice). Mindfulness is the source of ultimate happiness. When mindfulness is practised well, it will increase our awareness of the underlying present connection between "self" and "other", enabling us to move the past illusory boundary to cultivate compassion and alter our experiences, transcending our self–physical boundary, including the physical and emotional distress caused by distortions and biases; and disengage from negative states of mind to accept the specific meaning of our life at the present moment (for scientific reviews, see, e.g. Garland *et al.*, 2015; Vago and Silbersweig, 2012). Thus, mindfulness cultivates compassion, transcendence and a meaningful life. The result is wisdom, liberating one from the causes of suffering, the judgement, fear, hate, anger, craving, obsession and greed that stem from our past experiences and our obsessions in the future. When one's mind dwells here and now, the past and future become irrelevant, the causes of suffering cease to exist, and ultimate happiness arises when one can enjoy every moment in one's life, no matter what is happening.

3.3 Developing the theoretical framework

This section presents the model developed from the above discussion to connect the main constructs linking spirituality in the workplace and interbeing (Figure 1).

Leaders may shape spirituality in the workplace through the use of role models, the appreciation of subordinates, flexibility and autonomy, training and development, evaluation, decision-making and resource allocation (Kinjerski and Skrypnek, 2004; Kolodinsky *et al.*, 2008; Pawar, 2009; Pratt *et al.*, 2003). Workplace spirituality also

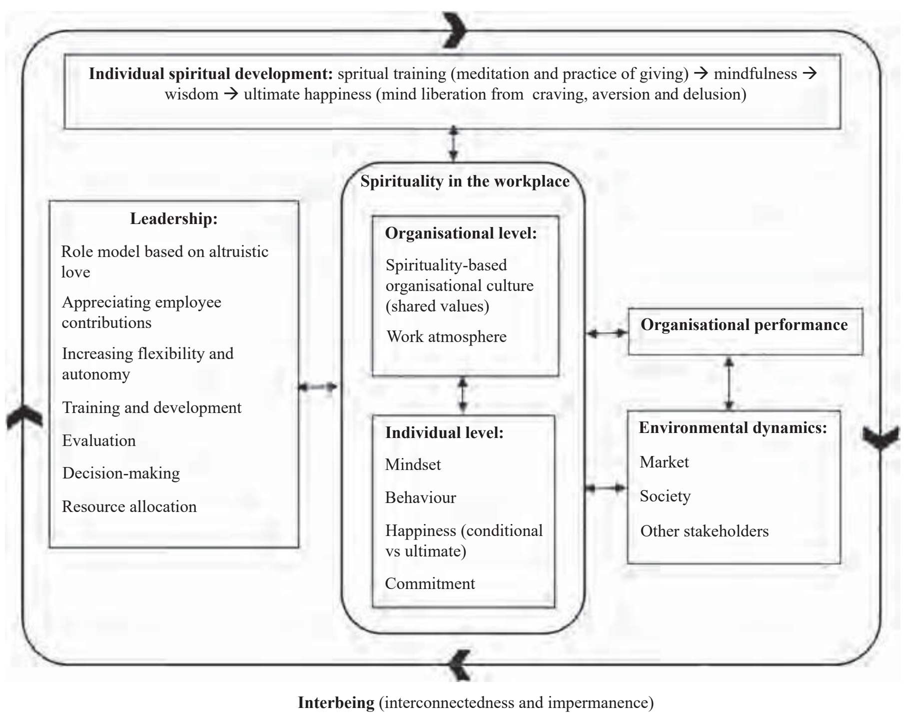

Figure 1. Theoretical framework: Spirituality in the workplace and interbeing

depends on the individual spiritual development that occurs in individuals' personal life. Everyone can cultivate their spirituality through spiritual training. The training cultivates mindfulness, leading to wisdom and ultimate happiness (the mind's liberation from craving, aversion and delusion). Spirituality in the workplace, in turn, has an effect on leadership and the development of individual spirituality.

Spirituality in the workplace consists of organisational and individual levels. On the organisational level, the organisational culture and daily work atmosphere of a company reflect its level of spirituality (Kolodinsky *et al.*, 2008). On the individual level, spirituality takes a form in the mindset and behaviour of individuals in the workplace (Petchsawanga and Duchon, 2012). The two levels affect each other. Congruence among leadership quality, individual spiritual development, organisational spiritual values and organisational practices can thus cultivate workplace spirituality that, in turn, increases happiness and organisational commitment. For practical purposes, one can use the shared values of compassion, mindfulness, meaningful work and transcendence among organisational members in daily activities to assess the spirituality in the workplace. The spirituality, the organisation's performance and its relationships with external stakeholders affect one another, forming the organisation's sustainability.

Interbeing views the leadership, individual spiritual development, spirituality in the workplace, organisational members, clients and other stakeholders as interconnected and impermanent. They depend on each other to exist. They are all participants in a dynamic whole within which they define themselves and create their reality through their relationships. Hence, a change in one aspect can cause chain reactions, forming new conditions. Individuals' spiritual development (practice, mindfulness and wisdom) will determine how their mind responds to the changes and the kind of happiness that they have.

4. Research method

This study employed an interpretivism paradigm (Neuman, 2014) emphasising in-depth study involving the direct participation of one of the researchers in exploring the meaning of spirituality, happiness and organisational commitment among the auditors at PD. The first researcher was an old friend of the equity partner, and the second researcher had worked there as an auditor for more than two years. These personal relationships helped the researchers to gain acceptance and support from the participants and increased the researchers' sensitivity in collecting, analysing and interpreting the data.

The research follows the strategy described by Efferin and Hopper (2007, p. 258): "emic view → making sense of this through etic claims → gaining confirmation from the actors (reconciling etic and emic views)". The emic view is an insider's/participant's interpretation of his or her world, whereas the etic view is the interpretation of outsiders. The interviews used open-ended questions to permit the participants to answer according to their worldviews. A list of questions was prepared before each interview session, but it was used flexibly: the questions asked were adjusted to the participants' specific phrases, which enabled the researchers to capture the specific contexts and meanings of participants' experiences, thoughts and feelings. This means that the researchers did not use the key notions of spirituality and interbeing, which were alien to the participants, but used terms that they were familiar with, such as kindness, joy, mutual help, empathy, virtue and stress. The answers were then transcribed and analysed further to find keywords for further exploration in subsequent interviews, observations and/or documentary analysis.

Based on the literature review and initial knowledge of the firm, we developed a coding structure to guide our data collection and analysis. The data collection used a combination of interviews, participant observation and documentary analysis. Figure 2 describes the coding structure that helped the researchers in systematically transcribing the results from the three

1. Reasons for working in the firm
2. Mr. PD' spirituality
    a. Knowledge/interpretation
    b. Sources of knowledge (literatures, spiritual teachers, family members, others)
    c. Practices (purposeful, organized, by chance, others)
3. Auditors' spirituality
    a. Knowledge/interpretation
    b. Sources of knowledge (literatures, spiritual teachers, family members, others)
    c. Practices (purposeful, organized, by chance, others)
4. Daily experiences in the workplace
    a. Firm's culture
    b. Interactions with internal stakeholders and clients
5. Personal life
    a. Family
    b. Friends
    c. Others
6. Effects on:
    a. Happiness
    b. Organisational commitment
    c. Performance
    d. Other aspects

Figure 2.
Initial coding structure

data collection methods. The structure was predetermined based on our literature review. All the data were initially grouped into the coding structure, and they were modified during the subsequent data collection and analysis processes to accommodate the emerging details about the firm. Some categories were merged, and new categories were developed.

We asked several questions to Mr PD (equity partner) regarding his philosophy for managing the firm and his method of recruiting auditors. The answers were later compared with the auditors' answers about their reasons for working in the firm. We also explored the grounded meaning of spirituality for the firm's leader (Mr PD, equity partner) and his employees to ascertain whether spirituality was a factor. Then we explored how their perceptions were rooted in their daily experiences, whether Mr PD made conscious attempts to promote spirituality in the workplace, the meaning of happiness for the participants and whether their work contained this. Later, we explored the manifestations of spirituality in the firm's values; the participants' work performance, including their relationships with internal and external stakeholders; and their organisational commitment. The attempts to understand the auditors' collective and individual feelings, thoughts and experiences within daily situations were then compared with the concepts/notions in the prior literature to address the research questions. Details of the interviewees are provided in Table 1.

The researchers interviewed the firm's partners and all the auditors who had worked for PD for more than two years. This means that lower-level auditors (associate and junior auditors) were not part of the study since two years' tenure was considered to be a sign that they had experience and a deep understanding of the firm. The criterion was also beneficial for maximising the insights into the relationships between their spiritual experiences in the firm and their long-term commitment. This criterion included not only the existing auditors but also those who had worked for more than two years and later decided to resign, and the researchers also interviewed two previous auditors to understand their reasons for leaving.

Table 1. Interviews

Participants	Position	Work length (years prior to April 2018)	Marriage status	Date of interview	Interview themes
Mr PD	Equity Partner	15	Married	May 2018 October 2018	History; leadership philosophy; the firm's values; personal views on spirituality/kindness; auditor performance and commitment and practical problems and solutions
Mrs AF	Salary Partner	14	Single parent	August–September 2017	History; leadership; the firm's values; reasons to work in the firm; personal views on spirituality/kindness; auditors' performance and commitment; experiences with clients; practical problems and solutions; work atmosphere; daily interaction; personal/family life and personal plan for the future
Mrs YH	Associate Partner	11	Married	September–October 2017	
Mrs LC	Associate Partner	11	Married	September–October 2017	
Mrs IN	Senior Auditor 3	8	Married	October 2017	Leadership; the firm's values; reasons to work in the firm; personal views on spirituality/kindness; auditors' performance and commitment; technical coordination with partners and subordinates; experiences with clients; practical problems and solutions; work atmosphere; daily interaction; personal/family life and personal plan for the future
Mrs GS	Former Senior Auditor 3 (resigned)	6.5	Married	January 2018	
Mrs GO	Senior Auditor 3	8	Married	October 2017	
Ms EV	Senior Auditor 3	6	Single	October 2017	
Ms IL	Senior Auditor 2	5	Single	November 2017	
Ms MA	Senior Auditor 1	3	Single	November 2017	
Ms YW	Senior Auditor 1	3	Single	December 2017	
Mr NI	Former Senior Auditor 1 (resigned)	4	Single	January 2018	

Participant observation was undertaken (see Table 2 for details). Because one of the researchers had worked as an auditor at PD, the researchers could study the auditors *in situ* and interact with them continually. During the participant observation period, the auditor–researcher collected data from observation and documentary analysis whenever possible. As a member of the firm's team of auditors, he participated and worked with other auditors and clients, observed and talked with them and interpreted the situations observed in a natural setting. The observations focused on events and auditors' behaviour and subtle non-verbal communication during informal interactions, project execution and meetings. Some notes were taken during the observations, but the majority observations were made once the sessions had ended. Short interviews were held during observation sessions if required, for example regarding the relationship between Mr PD's spirit of helping clients, as stated in meetings, and the ways in which auditors interact with clients. The way in which auditors interacted with clients *in situ* was observed, and they were asked whether it was inspired by Mr PD's speeches during meetings. The combination of participant observation and interviews enabled the researchers to gain an in-depth understanding of the auditors' perspectives on their world.

The researchers were granted access to some of the company's documents following discussions with Mr PD about the kind of documents that the research needed (see Table 3 for details). The researchers asked for permission to access participants' personal documents (such as those on social media and chat) beforehand to avoid ethical problems. Notes were taken from the documents during the analysis.

To obtain a more complete picture and avoid misinterpretation, all the data were checked using triangulation (Neuman, 2014), which involved a comparison of the results from the interviews, observations and documentary analysis. The triangulation helped us to modify continuously the grouping of the data and the logical connections between them. This helped to build a more comprehensive understanding, which incorporated different perspectives from different participants. If a contradiction emerged, additional data were collected for further clarification and explanation, and thus a fuller and more accurate portrayal of the factors bearing on the research question emerged. The triangulation is described in our empirical analysis section when we explain the different sources of data before making interpretations.

During the data collection and analysis processes, we compared the results with the theoretical framework of the study. We attempted to understand the relevance of the framework to the data not by initially injecting the framework into the minds of the participants but by letting them answer the interview questions from their own perspective and asking for clarification if the answers were unclear. We then offered our own interpretation based on the framework. If they disagreed, we asked them to explain further, and then we assessed the relevance of the framework in interpreting the phenomenon. For example, we asked about their enjoyment of their daily interactions in the firm and the support that they received from their superiors, colleagues and family. We understand that the framework might restrict our interpretation and/or reduce the participants' thoughts.

Activities	Place	Duration
Informal daily interactions	Office	Early September 2017– mid-December 2017 (approx. fourmonths)
Project teamwork	Office and client locations	
Meetings	Office	

Table 2. Participant observation

Document types	Period of analysis
Participants' social media (Instagram, Path and Facebook)	Early September 2017– mid-December 2017 (approx. four months)
Chat (Messengers, WhatsApp and Line)	
Company documents (organisational structure, job descriptions, the company's policies and other internal documents)	

Table 3. Documentary analysis

To maintain the authenticity of their thoughts, we only applied the framework for interpretation (if suitable) after the participants had expressed all their thoughts. We acknowledge that any framework always represents a restriction, and that we can only minimise the restriction rather than eliminating it.

The data obtained from the interviews, observations and documentary analysis were much richer and more complex than the initial coding structure could accommodate. Possible new groups/categories of data continuously emerged during the transcription processes, and we learned that continuously modifying categories might not be practical to facilitate our understanding of this complex phenomenon. Thus, we later decided to shift our focus from modifying data categories to asking for explanations of the relationships between data categories provided that the main story had been captured, and no significant new findings emerged. Concurrently, we validated this explanation with relevant participants in the next interviews/observations/documentary analysis to ensure that the explanations really represented their thoughts. We learned that focusing on the relationships between data categories was much more beneficial than strictly following the coding structure.

5. Empirical analysis

5.1 The firm's background

PD was established in 2003 in Surabaya, Indonesia. As noted, it employs circa 60 auditors and serves 300 clients throughout Indonesia (April 2018). More than half of the auditors (53.33%) have worked at PD for more than two years. The formal office working hours are from 8.30 a.m. to 5.30 p.m. (Monday to Friday); however, when auditing clients outside Surabaya, employees normally work late due to the firm's deadline of finishing assignments in one to two weeks. Each assigned team usually consists of two or three auditors. They have no strict job description as they are expected to be flexible and to help each other to meet their deadlines. There is no overtime payment for work undertaken outside normal hours.

Figure 3 details the organisational structure of the firm based on the analysis of the firm's documents. The partner (P) divides the projects into groups. Each group is managed by an associate partner (AP). Every AP has a manager (M), associate managers (AM), senior auditors (SA), associate senior auditors (AS) and junior auditors (JA). The higher the position, the more projects an auditor can handle/supervise.

We analysed the firm's job descriptions as part of our documentary analysis and compared the results with our observations. A junior auditor (JA) is responsible for assisting the ASs in making tax reports, performing *tests of control* (a technical auditing procedure to test the effectiveness of a control used by a client to prevent or detect material misstatements) and preparing financial statements. An AS is responsible for handling clients, assisting the SAs, finishing projects, allocating tasks to JAs and checking their work. SAs 1/2/3 are responsible for communicating with the firm's management, assigning projects to ASAs and checking their work. The AM is responsible for helping the M to allocate auditors to a project team and checking the work of SAs. The AM and M are part of the firm's management and are involved in meetings with clients. Ms are responsible for assisting their AP, forming project teams, training auditors and controlling and checking the work carried out by their subordinates. The APs are responsible for assisting the partner (P), checking all the projects in their group, forming project teams, training auditors and recruitment. The P is responsible for checking all the projects in the firm, giving opinions in audit reports, negotiating with clients regarding fees and contracts, forming project teams, training auditors and recruitment.

As the structure indicates, there is no limit to the number of auditors who can fill higher positions. They could be promoted if the firm gains more clients, which depend on them in

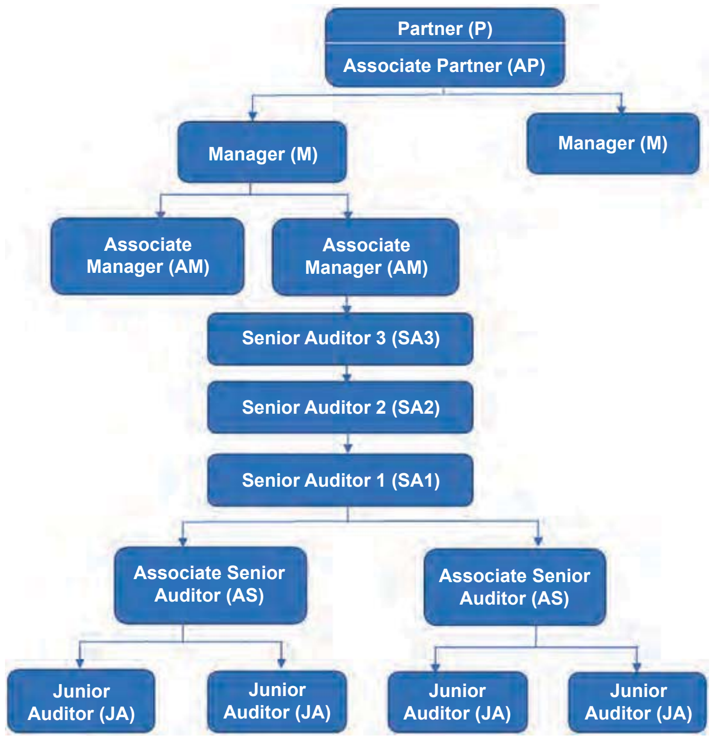

Figure 3.
Organisational structure of PD (internal documents)

effectively completing the projects allocated to them. If the auditors cooperate, then clients are more likely to be satisfied and thus recommend the firm to other companies.

5.2 Leadership: the beginning of a culture

This section describes the leadership characteristics of Mr PD, which lay the foundation of the firm's culture. According to Mr PD, during the firm's first five years, it recruited five-talented students from three universities in Surabaya among the best in Indonesia for accounting education. In total, three remain in the company (Mrs AF, Mrs YH and Mrs LC) and have been promoted to salary partner and associate partners.

> I was lucky to recruit them. Amazingly, three of them are still working in the firm. One has become a salary partner, and the other two have become associate partners . . . My firm did not have financial resources to compete with the Big Four when recruiting the best talents; however, I always learn how to understand people, know their specific needs and try to fulfil their needs. (Mr PD, partner)

The three recruits did not plan to have a long-term career as an auditor. One intended to be a lecturer, and the other two were unsure about their future career. Our interviews revealed that this was a common phenomenon among auditors in the firm. They all initially wanted to gain some experience before seeking better careers in other organisations/companies. Their image of an auditor's job was that it was very demanding and time consuming and had limited prospects and financial rewards.

When asked about his knowledge of spirituality, Mr PD stated that he was unfamiliar with the term; however, he noted that kindness is very important for a leader, and that he tried to understand, evaluate and allocate resources to fulfil the needs of the recruits with the aim of retaining them. If the auditors had problems performing their duties, Mr PD would ask about their thoughts and consult with them rather than imposing his authority to solve the problems. He was willing to give them opportunities to make their own decisions if necessary as part of their development programmes. According to him, once they had gained experience working in the firm, money was not the sole factor motivating them. Instead, caring, helping during difficult work and personal situations and flexible time and project allocation could compensate for the limited financial rewards given due to the resource constraints facing the firm.

The impact of the three original recruits remaining with the firm was vital for subsequent recruits as they completed their projects well and gave positive testimonies about their work experiences. Our observations revealed that many of PD's current auditors retain personal links with them either directly or indirectly. Some have become personal friends, and others are friends of their close friends. They still give positive testimonies about the firm and Mr PD's leadership. Mr PD relies on them to select candidates and is only involved in the final stages of recruitment.

> They know exactly the personal characters of auditors I am looking for. I want candidates who are smart, have independent ways of thinking and are willing to work hard . . . They are able to use their judgement as a proxy for mine to assess candidates. (Mr PD)

Mr PD stressed that he continues to apply his philosophy of understanding and fulfilling specific work and personal needs of employees as it has been effective in developing auditors' commitment. Our observations and documentary analysis also revealed that, if necessary, he will transgress the firm's formal rules to satisfy the personal needs of his trusted auditors. For example, he has given permission for his auditors to use their idle time during site visits to explore a client's area and given them funds for doing so, stating that it was his "personal" money. He also gave permission and financial support for a trusted auditor (a single mother) to bring her children to an accounting conference in Europe held by the firm's affiliated organisation. These examples were confirmed by other auditors.

The leadership of Mr PD thus articulates the prerequisites for spirituality: a role model based on caring and understanding, fulfilling auditors' needs beyond work technicalities, close relationships, flexibility, autonomy and personal development. They are the foundation of the firm's culture.

5.3 (Conditional) happiness in the firm

Similar to other accounting firms, this firm has heavy workloads and challenging work conditions. All the participants are aware of this, and it makes their personal time hard to manage:

> Many say, and I agree, that working in an accounting firm is very hard; we cannot manage our personal time, we often go home very late, there are a lot of pressures. (Mrs AF, SP)

> When the activities are at a peak, I feel unhappy. I have limited time to sleep and rest. However, after I have finished the projects, I feel so relieved. (Mrs YH, AP)

Family life is another obstacle for working effectively as an auditor:

> To be honest, the job is difficult and complex for those who have families. We have to travel a lot either outside Surabaya or to other islands. (Mrs IN, SA3)

> Before I got married, everything was fine; after I got married, my husband and relatives kept telling me to reduce my work. I have to take care of my husband and children. (Mrs GS, resigned SA3)

The auditors felt that many people have negative views about those who often come home very late, which is related to a conservative societal culture in which this is perceived as ignoring their families or living a scandalous life.

> An auditor is regarded as smart, able to deal with many different people, but for some people our job is suspicious. They complain about us needing to work until midnight. (Mr NI, resigned SA1)

Limited personal time was challenging for the auditors, and it became more complicated upon marriage as they had to balance family and work matters, involving more people with more interests. Compromising could be difficult, especially during the peak work time, and the pressure could increase if family members and friends reacted negatively when they had to work late. To overcome such stigmas, the auditors needed support from their superiors and colleagues and their family and relatives.

Such problems were offset by (conditional) happiness due to working in the firm. When asked what made them happy to work as auditors in the firm, none gave money and/or career prospects as major factors; rather, they emphasised factors that they believed would be difficult to find in other workplaces (see Table 4).

> When we enjoy something, there will be no pressure, no coercion . . . we have clear consciousness to guide us when deciding something. (Mrs AF, salary partner)

Mrs AF believed that the freedom to act according to her conscience was crucial to her motivation to perform her duties in the long term. She commented that it was increasingly difficult for many auditors elsewhere to do so and that they may have to sacrifice their moral values to preserve their jobs and earn more money, for example by compromising the accounting principles to maintain good relationships with clients. However, she reported minimal (if any) pressure to act in this way at PD; for Mrs AF, performing her duties professionally and ethically was essential for her to enjoy her work. This statement confirms the delegation of authority in Mr PD's leadership. This was also confirmed by our observations and documentary analysis.

The importance of caring/helpful relationships in the workplace for the auditors' happiness was observed and confirmed by Mrs AF, Mrs YH, Mrs LC, Mr NI, Ms EV, Mrs GO, Mrs GS, Ms MA, Ms YW and Ms IL. For example, when Mrs AF graduated with her bachelor's degree, she wanted to be a lecturer but decided to work in an accounting firm to gain relevant work experience. The work atmosphere at PD led her to work there

	What matters most				
Participants	Conscience	Personal relationships in the workplace	Flexibility	Ability to solve problems	Travelling
Mrs AF	√	√		√	√
Mrs YH		√			
Mrs LC		√			√
Mrs IN			√		
Mr NI (resigned)		√		√	
Ms EV		√		√	√
Ms IL		√			
Mrs GO		√		√	
Ms MA		√		√	√
Ms YW		√		√	√
Mrs GS (resigned)		√		√	

Table 4. (Conditional) happiness about being an auditor

for 14 years, though, and she is no longer considering an academic career. Mrs GO did not initially plan to work as an auditor; she too just wanted some experience to help her to find a better place to work, but she also felt at home at PD due to the close personal relationships among the auditors, and she had worked for PD for more than seven years now. Similarly, Mrs LC, who had worked at the firm for 11 years, commented the following:

> We can be happy if we are satisfied with what we have, what we achieve. Our desires are fulfilled. (Mrs LC, AM)

When asked what she still wishes to achieve, Mrs LC expressed no desire to work elsewhere as she enjoys the work atmosphere at PD, especially the strong solidarity among colleagues who are willing to help each other.

All the participants noted two factors affecting their attitudes towards their job: the support of the leader (Mr PD) and helpful/reliable colleagues. These were confirmed by our observations. They felt great responsibility due to the legal consequences of an auditor's opinion. Here, the willingness of clients to cooperate is crucial. If clients hide something, then audit team members must rely on each other to obtain audit findings that provide a valid professional judgement. When a situation is complicated, support from the partners (Mrs AF, Mrs YH and Mrs LC) is crucial, and if nobody can solve a problem, then Mr PD is the last resort. They realised that the mutual support of the firm's members provided social capital that protected them and enabled them to fulfil their responsibilities professionally.

The other factors contributing to the auditors' happiness were flexibility, travelling opportunities and problem-solving challenges. Flexibility was important for Mrs IN. After her marriage, she felt obliged to provide time for her husband and children. Her priority was family, not work, so Mr PD gave her flexibility, so that she could sometimes work from home and only assigned her to projects near her home. In contrast, travel was valued highly by five auditors (Mrs AF, Mrs LC, Mrs EV, Ms YW and Ms MA) and working at PD gave them opportunities to travel around Indonesia and overseas and to gain new experiences. For them, this created a dynamic atmosphere and a stimulating environment. The opportunity to solve difficult, complicated problems was noted by Mr NI, Ms EV, Mrs AF, Mrs GO, Ms MA, Ms YW and Mrs GS. For them, performing auditing professionally and convincing clients to cooperate were interesting challenges.

5.4 Spirituality in the workplace

We assessed spirituality in the firm's culture by investigating its four dimensions (Petchsawanga and Duchon, 2012). For the auditors, their work has a greater meaning than just fulfilling their assignments to obtain material rewards. For example, sharing knowledge with others was a valuable experience:

> As auditors, we help clients to check whether their financial statements are correct. For our colleagues, we enhance their knowledge. We share what we have from our experiences. (Mrs AF, salary partner)

Giving useful feedback to clients to improve their decisions was also highly valued.

> An auditor's job is not only producing audit opinions but also delivering our findings to them. For example, when we give them feedback about their internal control system, we actually give them food for thought so they can make decisions that they did not even think about before. (Mrs YH, AP)

Some auditors noted that the deeper meaning of their job is that they can help many people, regardless of whether they are paid. They enjoy having their competencies valued beyond the money that they receive.

> We also help clients who need consultation to solve their problems for free. They often discuss their problems. Sometimes, even outsiders also ask for our advice. Many people think that auditors know everything. (Mrs LC, AP)

> Working as an auditor gives me opportunities to help others. When we give feedback to clients about their weaknesses through comparison with other clients, they are very happy. Once, I gave feedback to a client about a possible fraud in his company. Finally, one of the branches was investigated and almost all of them were jailed . . . I also help my church by preparing its financial statement. (Mrs GO, SA3)

For these auditors, their career provides benefits for both themselves and others, especially when helping to solve accounting, fraud and taxation problems, not only for colleagues and clients but also for relatives and sometimes social organisations for free.

As previously mentioned, the work atmosphere in the firm reveals the strong mutual support among the auditors. They have learned how to understand and fulfil the needs of their colleagues in the workplace. The spiritual dimension of compassion was thus present and manifested in their daily activities. This is also consistent with Kolodinsky *et al.*'s (2008) statement that spirituality at the organisational level produces a positive work atmosphere.

Compassion for colleagues is reproduced in the auditors' relationships with clients. The firm encourages the auditors to understand the wishes and needs of their clients, anticipate them and act accordingly. Mr PD considers that an auditor should have compassion for clients. There is a habit of giving free advice to clients to solve their daily problems. The following statement is interesting:

> The habit of helping our clients is good, but sometimes my staff members go too far, and this backfires on us. Once, there was a client who needed an additional service. I was going to give him a formal proposal. During the process, he consulted with one of my auditors and the auditor gave him so much advice happily. As a result, the client was satisfied and thought that he did not need the service anymore. We lost the potential project – hahaha . . . (Mr PD, partner)

Working as auditors is thus a way of expressing compassion and becomes more meaningful as they work not only for their own welfare but also for the larger social good of the business community. The spirit of helping clients caused the firm to lose a potential project with an additional fee for the auditors, but the enthusiasm about serving clients beyond an auditor's selfish/commercial interests outweighed these considerations. The following statement illustrates how the auditors put aside their personal interests for the sake of their clients:

> A client called me at 2 a.m. asking about the report. He asked me to revise the report directly. I slept for only one hour that night because he wanted everything to be settled immediately. (Mrs GO, SA3)

The habitual behaviour of helping clients was confirmed by our observations. It is apparent from the examples that Mr PD and his partners (Mrs AF, Mrs YH and Mrs LC) set when dealing with clients. Mr PD constantly gave advice in meetings and in informal interactions on how best to serve clients and make them happy. Mrs AF, Mrs YH and Mrs LC reinforced the message by practising this behaviour in meetings with clients and other auditors. Finally, this behaviour was reproduced by all the senior auditors and has become inculcated in the culture of the firm.

Helping others also reflects the transcendence dimension. The culture of the firm shifts the focus from the self to others and permeates auditors' work performance and commitment. By helping clients, the auditors can see connections between their work and people's welfare. They are driven internally to do "the right" thing for the sake of others and the wider society. There is a blissful sense of enthusiasm that overcomes their egoistic and material motivation. Such enthusiasm, in turn, results in good performance.

The other dimension, mindfulness, was also apparent during the observations albeit to a lesser extent. The firm has no explicit mindfulness training, and Mr PD did not previously know the term. Mindfulness appears in the firm's activities; for example, dealing with different clients and projects requires auditors to recognise the specific characteristics/uniqueness of the problems encountered, the needs of the clients and the different considerations to take into account. To avoid overly hasty decisions and misunderstandings, the auditors always carefully consult with their superiors during project execution as stated below:

> Pressures always come when we handle different projects simultaneously. We need to consult our managers continuously. When I find a problem and I cannot find the solution, I will tell my client to wait since I need to talk to my superior or manager. (Ms YW, SA1)

> I am happy if I can help others. I sometimes help my juniors in my team by mentoring them to do their job properly and to add their knowledge and practical insights. (Mrs IN, SA3)

There is mutual trust among the auditors that encourages communication and continual support from the managers and senior auditors. The firm's culture fosters productive relationships between colleagues that, to some extent, help to reduce auditors' stress and keep them focused on their ongoing projects.

The findings of this study thus reveal several points. First, the culture of the firm corresponds to the dimensions of spirituality: compassion, meaningful work, transcendence and, to a lesser extent, mindfulness. In this sense, the four dimensions of spirituality are interconnected; that is, one dimension comes into existence because of the conditions created by the other dimensions. When a dimension no longer supports that existence, the other dimensions disappear. The spirituality produces some aspects of happiness (Fry, 2003; Kolodinsky *et al.*, 2008; Marques *et al.*, 2007; Mitroff and Denton, 1999). In this firm, spirituality becomes the intrinsic motivator and the foundation of happiness, offsetting the challenges faced and reducing stress in the workplace.

Second, the findings reveal the interconnectedness between leadership and spirituality in the workplace. The production and reproduction of Mr PD's spiritual values reveal a process in which individual spirituality is transferred to the organisational level in the forms of shared values and positive behaviours among the auditors. Mr PD inspired his subordinates to emulate his personal treatment of others in the workplace. What comes first as inner altruism (reducing egoistic interests, understanding the needs of colleagues and clients and helping others) is communicated and encouraged via meetings and enforced in daily practices through the examples of Mr PD, the firm's partners and finally the senior auditors. Without such role models, individual spirituality cannot become organisational spirituality.

Lastly, the findings reveal the interconnectedness between spirituality, performance and environmental dynamics, leading to the growth of the firm's projects. The altruistic behaviour of helping clients had positive effects on the firm's spirituality and performance. Although, in the short term, this behaviour may cause the loss of some potential projects due to the generosity of the auditors in giving free advice to clients, more projects arise in the long term. Almost all clients (more than 90%) have recurring projects with the firm, and they often recommend it to their relatives and friends. The projects vary, ranging from auditing services, financial statement reviews and projected financial statement preparation. The firm's reputation has grown gradually due to positive *word-of-mouth* recommendations. New clients are usually introduced by the firm's clients, tax consultants and various national and international banks with personal connections with PD.

5.5 From spirituality to organisational commitment

This section discusses the interbeing of auditors' organisational commitment, the firm's spirituality and their happiness. The researchers collected data not only from those who have remained in the firm for more than two years but also from those who left the firm after two years as part of the triangulation.

In total, two participants resigned from the firm after getting married: Mr NI and Mrs GS. Mr NI was the highest ranked male auditor, who willingly learned how to complete his assignments and enjoyed the working environment of the firm; however, he wished to earn more money when becoming the head of his family upon his marriage. He thus left the firm after working there for four years, and now he works for a company that gives him a higher salary and more time for his personal life. Our documentary analysis of his social media confirmed that he has had more time with his family since resigning.

Mrs GS had been a popular senior auditor who was regarded as very helpful and caring. Many perceived her resignation, due to difficulties in allocating enough time to her family, as a big loss for the firm. For some married auditors, their family thus transcends their career. If they can manage a healthy balance between work and family, they will stay; otherwise, they will prioritise their family. A change in personal life alters the priority of an auditor. The following statements are examples:

> Married persons will give more priority to their families than their jobs. When you're single, you do not have other commitments. It is difficult for us to do projects that require us to travel to other cities. Working overtime is also difficult. We have to bring the work home since we must take care of our families. Consequently, this puts our teammates in a difficult position. When they need us, we are not available. I feel sorry for them. They may feel neglected; they do not know who they should consult with. (Mrs IN, SA3)

> My situation is different now. When I was single, I could work overtime and travel freely. But now, I must consider my family. An auditor has too much work. (Mrs GS, resigned SA3)

The same concern was raised by another married auditor, but she decided to stay in the firm since she feels indebted to Mr PD for his kindness. She commented the following:

> The longer you work, the higher your position will be. The firm also has more clients. I am busier but I have to take care of my husband and children. Otherwise, he will look for another wife hahaha . . . I'm not planning to work here forever. After I got married, I found it difficult to manage my time. If I am promoted, I will take the position of manager, but I do not want to be a partner. I stay in this firm because I feel I am indebted to my boss. I want to repay his kindness. (Mrs GO, SA3)

The interconnectedness between leadership and workplace spirituality also manifests in auditors' commitment. We explored the organisational commitment of other auditors and found the following statements:

> The reason I have worked here for so long is because I feel comfortable here. I also have a good leader (Mr PD) who can understand me. My sister (Mrs AF) also works here. One day I may leave this firm and become an independent consultant, but I do not know when. (Mrs LC, AP)

> One day, I may leave. I know that it is not easy to find someone willing to work in an accounting firm, especially from fresh graduates. They can earn more or less the same amount of money but with a much lower workload by working in another company. But before I quit, I have to ensure that a successor is available to replace me. (Mrs IN, SA3)

These statements underline the importance of Mr PD's role in building emotional ties with the auditors. Even if they decide to leave, they intend to do so without damaging the firm and will try to find suitable persons to replace them. They are intrinsically motivated to leave the firm in good shape.

Our observations confirmed that the auditors enjoyed the firm's organisational culture. The following statements also reveal how the organisational culture motivated them to stay.

> I do not have any reason why I work here. I am not ambitious. I just enjoy my work. The work environment here suits me, it's not boring . . . I may leave one day if I feel saturated. (Mrs YH, AP)

> I have worked here for a long time because I like my job. I also like the environment, which is full of youth spirit. However, one day I may leave. I still have one dream that I cannot achieve if I work here . . . (Mrs IL, SA2)

The above situation reveals several points. First, they all had emotional ties with the leader that extend beyond a formal employer–employee contract. Second, they enjoyed the firm's work environment. Instead of maintaining their career, they feared that they might lose this happiness if they resigned. Third, they had no clear idea yet of what they might do outside the firm, which created uncertainty that they currently tended to avoid. The only participant who revealed an unfulfilled dream was Mrs IL, but she refused to disclose it. Spirituality can thus increase auditors' organisational commitment and reduce the importance of material/financial aspects and career prospects. Thus, spirituality provides happiness that, to some extent, helps to maintain organisational commitment.

5.6 Conditional happiness and comfort zone

The happiness that emerges from workplace spirituality is conditional. Besides reduced family time, as mentioned in Section 5.3, the participants raised concerns about the changing work atmosphere in the firm. Its rapid development in the last 4–5 years was followed by the recruitment of many new auditors. The older generations of auditors expressed worries about the perceived changing behaviour of the new recruits.

> The older generations are more solid than the newer generations. At that time, we really learned to do our best to maintain clients. The newer generations tend to be more dependent and demanding . . . In the past, all of us worked as a team since the number of clients was less than now, but, due to the firm's developments, we are divided into three major groups, leading to internal competitions. (Mrs IN, SA3)

The interconnectedness and impermanence are obvious. When the firm was relatively small, all the auditors could communicate and coordinate easily, and this atmosphere became a comfort zone for them, but following the firm's growth, Mr TD had to recruit more auditors and make new organisational arrangements that brought about a new culture. Our observations revealed that more projects, clients and auditors produce more complex interactions and problems, so Mr PD regrouped his auditors into three major groups led by Mrs AF, Mrs YH and Mrs LC, who handle their clients separately. This raised group loyalty among the newly recruited auditors, but the sense of solidarity among auditors at the firm level has begun to be replaced by a more limited group loyalty.

> Honestly, I liked the past situation when we were undivided. I feel now there is a competition among different groups. There are some situations where we can see which groups are the best or worse. This should not happen. (Mrs GO, SA3)

The older generation of auditors believed that the emerging internal competition should be monitored cautiously and rejected since it could destroy the current solidarity of the entire firm.

This is the challenge currently faced by the firm. The older auditors' responses to the attitudes of the younger auditors will affect the firm's organisational culture in the future. If the responses are increasingly based on fear, anxiety and rejection, the spirituality of the firm may deteriorate, but if they are based on understanding, acceptance and compassion, then a more positive transformation of the younger generations' values is possible. The culture that creates enjoyment and work satisfaction is the same culture that may hinder the firm's adaptation to its growth.

The situation confirms that interbeing is the true nature of everything (Thich, 2002). Nothing has a fixed identity, and everything is always interconnected and transforms from moment to moment. The commitment and performance of the older auditors have satisfied the existing clients brought about positive word of mouth and, in turn, resulted in new projects and clients. Consequently, new auditors are recruited with new work arrangements. The newly recruited auditors, new arrangements and newly emerging values are thus the continuation of the auditors' commitment and performance. As Gen Kelsang Nyema (2014) notes, happiness is a state of mind. All one can do is to be aware of and accept change as an opportunity to grow and to experience life in its entirety. Although the older auditors remained "happy" with the firm, they have been unable to liberate their minds from craving a comfort zone. However, there is no way back to the past situation. If the external changes are unavoidable, it is not that the changes must be stopped but simply that the perspectives used need to be adjusted.

6. Discussion

6.1 Revisiting the theoretical framework

The research question of this study was "What are the implications of auditors' spirituality and happiness for their commitment?" A summary of the findings is presented in Figure 4. Workplace spirituality strengthens auditors' commitment. In terms of material rewards and career opportunities, Mr PD could not compete with the "Big Four", but he had developed a leadership style based on altruistic love, creating spirituality in the workplace. Spirituality and happiness to some extent liberate auditors from the imprisonment of narrow material rewards and career opportunities and strengthen their commitment. In practice, partners

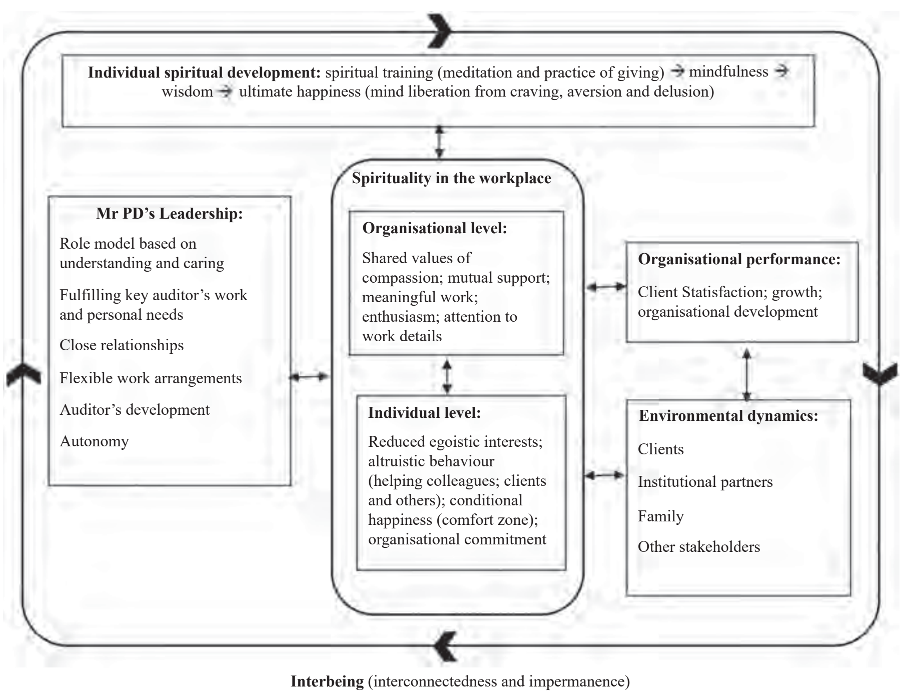

Figure 4. Summary of the findings

cannot choose and recruit auditors based on their spirituality level as this is impossible to assess in the recruitment process. However, auditors may reciprocate with the partners' compassion through greater organisational commitment and performance. The findings thus support the premises of previous research that spirituality can cater for higher needs in organisations (Karakas, 2010; Marques *et al*., 2007; Mitroff and Denton, 1999).

Leadership plays a major role in cultivating spirituality in the workplace and auditors' organisational commitment. The findings reveal the important roles played by a leader, Mr PD, in transmitting his spiritual values to his inner circle (the other partners). His partners then reproduce and transmit the values to other auditors to establish a spirituality-based organisational culture. This has inspired them to act similarly with their clients and with people beyond the workplace. The auditors' relationships with clients have become closer, increasing their satisfaction with the firm's performance, producing positive word-of-mouth recommendations and paving the way for the firm's growth. Spirituality has transformed the auditors' values and given greater meaning to their tasks; strengthened the auditors' intrinsic motivation; promoted happiness and performance and increased clients' satisfaction and the firm's reputation. Spirituality in the workplace thus increases organisational performance (Marques *et al*., 2007; Mitroff and Denton, 1999).

This study reveals that there is no guarantee that auditors will pledge their long-term future to a firm just because of its workplace spirituality. Craving a comfort zone is a source of suffering since things always change. Despite noticeable dimensions of spirituality in the firm, the auditors' happiness remains conditional. There are always possibilities that factors such as family time, work–life balance and a changing organisational culture will determine their decisions to stay or leave the firm. The findings enrich previous studies that relate spirituality to aspects of happiness, for example job satisfaction, intrinsic satisfaction, well-being, fun and enjoyment (Fry, 2003; Kolodinsky *et al*., 2008; Mitroff and Denton, 1999). Spirituality in an auditor's workplace can only engender conditional happiness and organisational commitment that offsets the importance of material rewards and career prospects, but to reach ultimate happiness, which is unconditional, one needs more advanced spiritual growth that requires specific mental training beyond that which a workplace can possibly offer.

From an interbeing perspective, we can see that the firm's leader, auditors and clients are interrelated as one (Figure 4). Clients are the continuation of auditors, auditors are the continuation of the leader and partners are the continuation of clients. The foundation of clients' happiness is the happiness of auditors, which manifests in their commitment and performance; the foundation of auditors' happiness is the leader's treatment of them and the foundation of the leader's existence is clients' happiness. Clients, auditors and partners therefore co-exist and give rise to each other. The perspective of interbeing reveals that auditors' happiness and commitment do not derive from merely fulfilling their egoistic, material orientation but is inextricably linked to the happiness of others: those with whom an auditor interacts, who can be work colleagues, clients and even family or beyond.

However, interbeing produces impermanence (Thich, 2002). The interconnectedness of partners; auditors' happiness, commitment and spiritual development; the firm's workplace spirituality and performance; the firm's development and environmental dynamics and the changing organisational culture reveal that no phenomenon has a permanent identity independent of other phenomena. A change in one thing alters the whole situation and continuously leads to new conditions. The firm's growth has led to an additional workload and reduced the auditors' personal/family time. For married auditors, this creates new problems. If their families are unhappy, the auditors cannot be happy. The impermanence of things makes happiness fragile if it is still conditional.

6.2 Contribution to theological/moral perspectives on accounting

This study attempts to develop a discourse of emancipation in the accounting literature that extends beyond a theological lens and accommodates what McKernan and MacLullich (2004) describe as a "cultural particularity of values", especially in non-Christian/Islam/Western settings (Cordery, 2015). We respond to the call to study more informal religious practices and spirituality (McPhail and Cordery, 2019), in a non-religious organisation, an accounting firm. We believe that a workplace should be not merely an economic place where material rewards and performance are exchanged but also a spiritual place that promotes emancipation for all the organisational members.

As a spiritual goal, happiness deserves a place in accounting studies to promote emancipation (Lamberton, 2015; Molisa, 2011). Happiness is also crucial in the accounting profession. Unfortunately, the illusory economic view of happiness has been dominant in our profession (Lamberton, 2015), causing today's behavioural tendency to put self-interest over community interest and economic disengagement and disenfranchisement (McPhail and Cordery, 2019). Such behaviours and their subsequent sufferings are part of the egoistic human effort to search for economic happiness. However, the interbeing perspective highlights that the happiness of all beings is interconnected; all suffering comes from our egoistic efforts to make ourselves happy, and all happiness comes from egoless efforts to make others happy. Egoless efforts are a manifestation of what Molisa refers to as "awakened" and "awakening" accounts. People who undergo spiritual transformation can gradually transcend their egoistic interests and produce enlightened accountability practices to inspire others to do the same. This explains how emancipatory processes link the individual level (inner transformation) and the organisational/broader level (Gallhofer and Haslam, 2011). The egoless efforts are the spiritual raft by which the profession and its stakeholders can develop collective efforts to alleviate collective suffering.

The study also offers an insight into the backstage of auditing, that is, the managerial relationship between an audit firm and its auditors and auditors' legitimacy in the view of their clients (Power, 2000, 2003; Skærbæk, 2009). Gendron and Spira (2010) state that the prevalence of commercialism casts doubts on the ability of accounting firms for maintain their professional integrity. Furthermore, in many audit environments, auditors are often asked to achieve more with less; that is, they face the cost–quality dilemma, in which there are pressures to reduce costs, but quality is difficult to observe (Power, 2003). This situation often leads to auditors' and auditees' egoistic mindset, which makes it difficult for auditors to maintain their integrity. However, the findings reveal that positive relationships among partners, auditors and auditees are possible if spiritual dimensions manifest in a firm's culture and are reproduced in the dynamic interactions between auditors and auditees. Commercialism is a collective mindset of our society, which seeks economic/hedonic happiness. Spirituality provides a way to transcend this mindset and guide auditors and auditees to learn that their happiness comes from understanding the true nature of reality, performing egoless actions and liberating their mind from craving, aversion and delusion.

Although our study does not focus on accounting reports and corporate accountability, we support the spirit of promoting love, ethics, trust and a moral and responsible self among accounting stakeholders (Joannidès, 2012; McKernan, 2012; McKernan and MacLullich, 2004). If the accounting profession is imbued with spirituality and happiness, then it is possible that accounting regulation, corporate reporting and auditing practices, accountability implementation and business decision-making can gradually and collectively be transformed positively. We believe that the inclusion of spirituality and happiness discourses in the accounting profession can enhance the role of accounting research in delivering emancipation to make the world a better place for all beings.

7. Conclusions

Buddhism is a spiritual way to eliminate suffering and attain happiness. Spirituality is not a point but a line: it begins with the individual journey, and different people may achieve different "levels" of spirituality. Buddhism encourages individuals to alleviate suffering through understanding and accepting impermanence, interconnection and emptiness as well as making selfless contributions to societal welfare (Lamberton, 2015). In our study, "the self" and the self-interests of auditors are still there albeit less than for those who work merely for external rewards. Consequently, happiness gained from workplace spirituality remains conditional. Nevertheless, such spirituality is an essential stepping stone for individual journeys towards higher levels of spirituality. The higher levels involve the personal growth of one's state of mind, which stems from spiritual training, personal mindfulness and the wisdom of understanding the true nature of interconnectedness and the impermanence of everything (Figure 4). Such growth gradually eliminates the delusion of "the self" and self-interest and brings to one's mind emancipation from judgement, fear, hate, anger, craving, obsession and greed. The more spiritual one is, the more one can enjoy every moment in life, no matter what it is. This is Buddhism's notion of ultimate happiness: a pure mental state free from craving, aversion and delusion.

This study has limitations in explaining spirituality in different firms' background and the methods used by firms' leaders. More insights may be gained by investigating more cases in different contexts, for example spirituality in multinational accounting firms with members from different countries, to determine whether there are similarities or differences in the dynamics of spirituality arising in different cultures. Furthermore, there are various methods for promoting spirituality and happiness in the workplace, such as meditation, yoga, tai chi and so on (Leonard and Biberman, 2007; Marques, 2011; Tan, 2012). We recommend that future studies undertake action research by adopting specific mental training programmes or assessing their effectiveness in accounting firms that have already implemented such programmes.

Finally, we urge accounting profession organisations, regulatory bodies, firms and academic associations to start building the spirituality of their members via mindfulness meditation and/or other forms of spiritual training to increase happiness and reduce suffering in their profession. Every person is a spiritual being, and beings' value cannot be assessed through numbers such as the turnover rate, job satisfaction, efficiency and productivity. Spirituality is about the ability to identify, to accept, to embrace and to gain insights into the root of the suffering inside us; by doing so, we will be able to transform the negative energy into happiness and spread it to our environment. It is the mind that translates circumstances into happiness or suffering. When our mind dwells in the here and now, we can enjoy every moment no matter what it is without judgement and preconceived ideas (Thich, 1987).

Notes

1. Jayasinghe and Soobaroyen (2009) are not on Cordery's list. However, we include this study as part of the micro-perspective accounting research. It is a rare publication since it uses Hindu and Buddhist religious organisations rather than Abrahamic organisations as a case study.
2. Generally, fresh graduates in Indonesia work as auditors in accounting firms only for one to two years to gain experience before leaving to find better careers (Fitriany *et al.*, 2011).
3. The dimensions are used in this research to explore symptoms that are visible in the firm rather than to measure the magnitude of individuals' spirituality.

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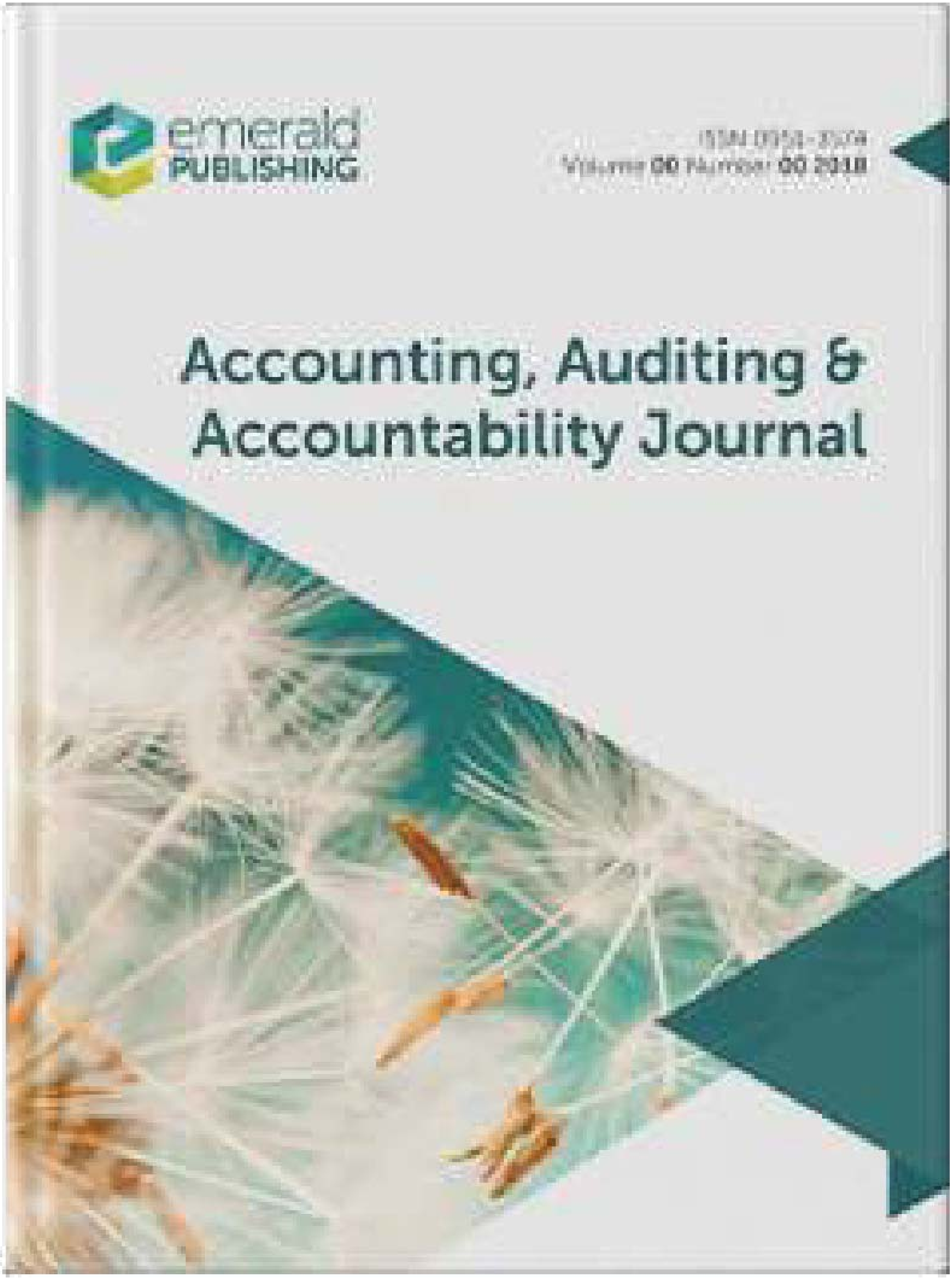
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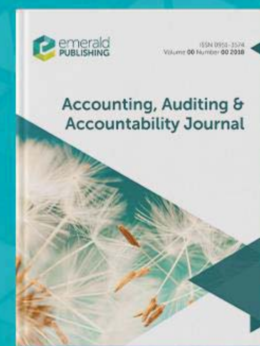

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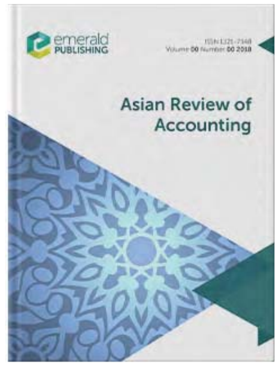

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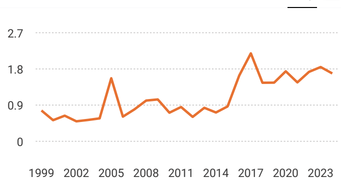

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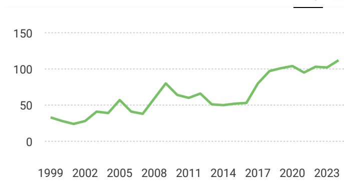

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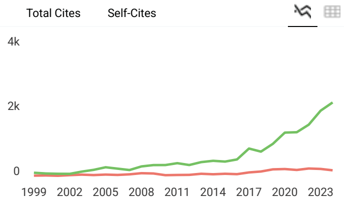

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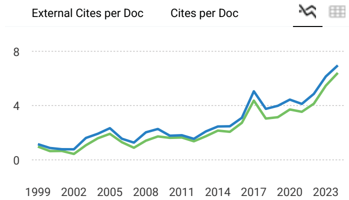

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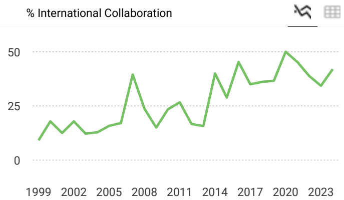

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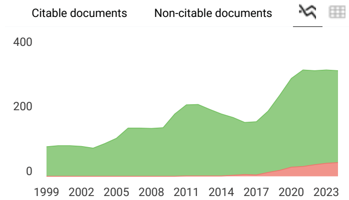

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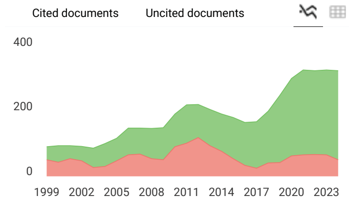

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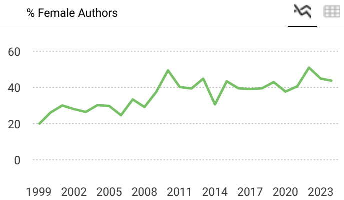

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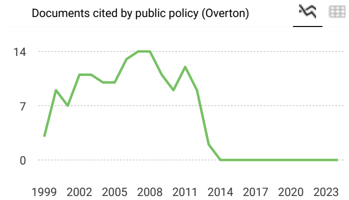

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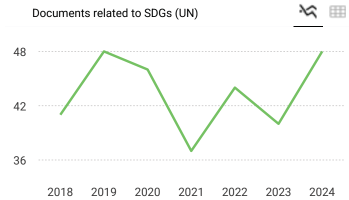

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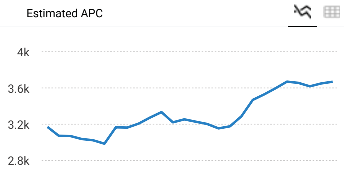

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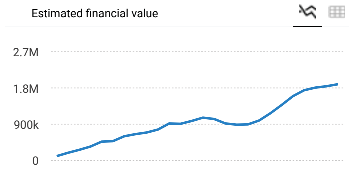

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