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Mindfulness for sustainable development: a case of accounting education in Indonesia

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ABSTRACT

This interpretive case study is a reflection on the introduction of a mindfulness intervention to facilitate education for sustainable development in an accounting programme. We adopt contemplative pedagogy, mindfulness, and education for sustainable development in our theoretical framework with the aim of fostering mindset transformation. The study used interviews, observation and documentary analysis as data collection methods. Triangulation was used to analyse the data and sharpen the findings. The adoption of mindfulness practices in accounting education indicates a mindset transformation of the students. There have been changes in their core self-perception, values and beliefs, views on business, society and the environment. The findings contribute to the development of contemplative pedagogy in accounting education.

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Background and introduction

This study aims to reflect on our pedagogical intervention, exploring how mindfulness can be introduced to facilitate education for sustainable development (hereafter ESD) within the context of accounting education. We implement contemplative teaching and learning processes in a Master of Accounting course 'Accountability and Spirituality in Business' and attempt to draw some lessons that can be used to improve future accounting and accountability education. The research question is: 'What impact does the mindfulness intervention have on the mindset transformation of postgraduate accounting students in sustainable development education and the relevance of this impact to their emerging awareness of accountability in sustainable development?'

The UN has highlighted the importance of holistic and transformational ESD (UNESCO, 2014). However, the vast majority of sustainability scholarship and education has tended to focus on the external world of ecosystems, wider socioeconomic structures, technology and governance dynamics while simultaneously neglecting the inner dimensions of individuals (Ives et al., 2020; Leichenko & O'Brien, 2019; Parodi & Tamm, 2018; Wamsler et al., 2018). Mindset or inner dimension consisting of values, beliefs, worldviews and associated cognitive and emotional capacities (Wamsler, 2020). There is an

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urgent need to address people's mindset to create sustainable practices and produce behavioural changes (Wamsler, 2020; Woiwode, 2020). Mindset transformation requires contemplative education process but contemplative practices are often excluded from modern public educational life (Eaton et al., 2017).

Barbezat and Bush (2014) propose contemplative pedagogy, which places mindfulness at its core. The pedagogy transforms the teaching and learning experience, making it personally meaningful to the students while also linked to the broader world. The combination of teaching activities and mindfulness practices provides students with a personal context for understanding their roles in the world. Through this pedagogy, students can foster deep engagement, critical thinking, compassion, and a sense of interconnectedness with people and the environment, ultimately enhancing the overall quality of ESD in higher education institutions. The pedagogy goes beyond cognitive learning and encompasses somatic, affective and ethical aspects (Eaton et al., 2017).

Accounting plays a crucial role in governance due to its centrality in corporate accountability. However, it is often assumed that reporting on sustainability is primarily a technical matter of disclosure serving the needs of investors and capital markets (Hopper, 2019). Joannides (2012) coined the term 'accounterability', signifying the practice of resisting accountability demands while providing an account. This transforms accountability into conditions of realisation that may differ from the ideal model. While accounterability is not necessarily driven by bad intentions, it might lead to deceptive or misleading practices related to environmental or social responsibility. This situation is problematic since 'accounting is not just an economic phenomenon, but also a moral endeavor' (Hopper, 2019, p. 88). There is a crucial challenge for academics to foster the endeavour within accounting education, striving to prevent its commercialisation and commodification (Hopper, 2019, p. 97). As a central element of contemplative teaching, mindfulness holds the potential to transform the mindset of accounting students, enabling them to play crucial roles in the accountability aspects of sustainable development. Unfortunately, the utilisation of mindfulness-based contemplative teaching to reshape students' mindsets in accounting education is sparse.

In addressing our research questions, we explore the nuances and dynamics of our mindfulness intervention, along with the diversity of students' experiences, perceptions, and mindset transformations during the intervention. We chose to employ a qualitative research methodology, enabling us to understand how the intervention interacted with the dynamics of the classroom, the students' backgrounds, and the topics covered.

Contribution

This study offers three contributions: theoretical, empirical, and practical. The theoretical contribution lies in the implementation of contemplative pedagogy through mindfulness intervention, thereby enhancing the discourse within the literature on sustainability education in accounting (e.g. Bebbington et al., 2007; Brown & Dillard, 2019; Gray, 2013; Gray, 2019; Thomson & Bebbington, 2004). This study highlights the processes and outcomes of mindfulness intervention into ESD in accounting. The empirical contribution is revealed in how contemplative pedagogy, an unconventional approach in accounting education, enriches students' learning experiences and transforms their mindset to be more prosocial and proenvironmental. Lastly, the practical contribution of this study is a working scenario that can support other accounting educators seeking innovative ideas in sustainability teaching.

The article begins with an overview of the study's theoretical framework. This includes the challenges of ESD in accounting, contemplative pedagogy and mindfulness for mindset transformation and the integration of mindfulness practices in ESD. The subsequent section covers the research methodology, introducing the setting of the study, experimentation phase and implementation of the course and data collection and analysis. Following this, the article delves into the findings and discussions. Figure 1 presents a graphical representation of the pattern of students' mindset transformation during the mindfulness intervention over a semester. Concluding the article is a section highlighting the lessons learned and their implications, highlighting practical and theoretical contributions to the field of accounting education. Limitations and future research are provided at the end of the section.

Literature review

This section discusses the theoretical foundation of this study. The first is the challenges of accounting education for sustainability. We discuss the conflicting interests in accounting education especially in the field of sustainability and the current pedagogical efforts that have been made to overcome the challenges. Secondly, we discuss how contemplative pedagogy with mindfulness as its foundation can complement the previous efforts to produce mindset transformation for the future generation of accountants and business decision makers. A summary of mindset transformation towards sustainability from the perspective of Buddhist psychology is provided in Table 1. Lastly, we explore the role of mindfulness in promoting sustainability awareness and action by presenting examples of mindfulness practices that have been integrated into ESD in another disciplines.

The challenges of ESD in accounting

Accounting education is perceived to be dominated by the teaching of the technical calculations of accountability reports from the perspective of accounting profession, focusing on developing theory and practice that prioritises the information demands of

Table 1. Mindset transformation and mindfulness for sustainability: A Buddhist psychology (summarised from Goleman, 2003; Thich, 1988).

	Aspects	Ordinary mindset	New mindset
1.	View of the self	'I' as the centre	Beyond 'I': Interbeing
2.	Emotion	Destructive	Constructive
3.	Mental formation	Fear, anxiety, anger, hatred, ignorance, greed, grasping and obsession	Understanding, compassion, joy, altruistic l ove and loving kindness
4.	Motivation	Protecting the I	Mindful behaviours: fulfilling the needs of all beings
5.	Outcomes	Attachments and aversion	Wisdom and happiness in thinking, speaking and doing

investors and maximisation of shareholder wealth at the expense of other stakeholders and downplaying many accountability and sustainability problems (Brown & Dillard, 2019). In this sense, the accounting profession and corporations tend to translate sustainability into traditional business language and criteria. In addition, there are various professional-related accreditation requirements that must be met within accounting degrees. Although alternative ways of meeting the accreditation requirements are allowed, there is a 'myth' that accreditation is a major oppressive force and is often used as justification to preserve the status quo in accounting education (Thomson & Bebbington, 2004).

To our knowledge, growing numbers of articles have been addressing innovation in accounting education for sustainability. The purpose of such innovations is to create disruption for accounting education and to empower a new generation of accountants that can engage closely with the efforts to solve various social and environmental problems. Those innovations mainly use critical dialogic approach (Bebbington et al., 2007; Gray, 2019).

The dialogical approach is a combination of action and reflection directed at structures and issues that enable teacher and students experience a self transformation in the learning processes (Coulson & Thomson, 2006; Manochin & Cooper, 2015). The approach emphasises the significance of open and respectful dialogue among individuals or groups to foster the understanding of multiple perspectives and collaboration in tackling sustainability challenges (Thomson & Bebbington, 2004). This involves a critical examination of sustainability issues, encompassing conflicts, hegemonic claims, business representation, and false assumptions (Gray, 2013).

The issues discussed in the approach span across domination and inequality, the commodification of everything, dehumanisation, the diminishing of non-economic values, the interface of accounting with politics, and the utilisation of accounting as a tool of power (Brown & Dillard, 2019). The focus is on students' learning processes rather than content prescription (Coulson & Thomson, 2006). In this setting, students are required to critically discuss the extent to which corporations can be profitable and responsible. This approach creates intellectual disruption leading to insights and driving ethics useful for their future careers and personal lives (Gray, 2013). Through dialogue, teachers and students can critically examine their own assumptions and beliefs, enhancing their understanding of the interconnections between environmental and social issues, and developing the skills required to address complex sustainability challenges (Bebbington et al., 2007). This approach also requires students to write reflective essays so that a lecturer can assess the extent to which a course changes their perception of sustainability (Coulson & Thomson, 2006).

The pedagogical interventions are beneficial since they help to strengthen critical thinking for future accountants and business decision makers through a more horisontal and contextual approach. However, they may not address certain issues, creating a gap in accounting literature. We have several remaining questions: Is improvement in the intellectual and cognitive aspects of education enough? Do better intellectual qualities always facilitate the spiritual/moral journey of individuals to promote true cooperation among various parties? Such disruption requires a deeper transformation of students' mindset, going beyond cognitive aspect and critical thinking.

As Woiwode (2020) suggests, higher education needs to integrate knowledge and wisdom to cultivate a new consciousness characterised by love, nature, and life. Inner transformation thus goes beyond psychological, cognitive or emotional processes, but can translate into concrete behaviour in various spheres such as individual consumption and dialogue/collaboration for conflict resolution (Woiwode et al., 2021). Mindfulness offers substantial benefits for creating a genuine sustainability mindset and behaviours. Unfortunately, research on the importance of mindset transformation through the use of mindfulness-based contemplative pedagogy in accounting education is sparse. Our study aims to fill the gap and complement the above innovations in accounting education, especially in the context of sustainability.

Contemplative pedagogy and mindfulness for mindset transformation

Contemplative pedagogy involves teaching strategies and methods focusing on students' introspection, enabling them to 'connect their inner world to the outer world' (Barbezat & Bush, 2014, p. 6). The pedagogy promotes students' self-reflection allowing them to focus internally and gain insights of themselves in a course. The central aspect of the pedagogy is mindfulness.

Mindfulness stems originally from the Buddhist concept *smṛti* (in Sanskrit). However, it is universal in nature and more about ways of life than about religious rituals. Mindfulness is a mental condition of being aware in the here and now that enables us to touch every moment of life deeply so that we can be present and at one with everything around us and with what we are doing (Efferin & Hutomo, 2021; Thich, 1988). Our minds are often filled with craving, greed, anxiety, fear, anger and ignorance stemming from an egoistic mind, creating stress and depression. We often see something from the standpoint of our selfish interests, judge it based on its short-term benefits for ourselves and fail to take both our own and others' needs into consideration (Gómez-Olmedo et al., 2020). Thich Nhat Hanh, the deceased Zen Master, taught mindfulness meditation practices that observe various objects individually and/or simultaneously, such as our breath, thoughts, physical sensation and feelings (https://plumvillage.org/mindfulness-practice). The practices are also developed to train our positive behaviours, such as mindful consumption, eating, walking, conversation and many more. Research has revealed various physical and mental benefits of mindfulness meditation practice (for documentation, see e.g. Davis & Hayes, 2011; Grossman et al., 2004). Mindfulness also plays a critical role in promoting a sustainable mindset and prosocial/environmental behaviours (Gómez-Olmedo et al., 2020; Wamsler, 2020; Wamsler & Brink, 2018).

By using mindfulness practices in the learning processes, students are trained to be aware of their own experience, thoughts, beliefs, and reactions to the material covered in the course. The practices are combined with open dialogue, which is actually another form of mindfulness in conversation, to generate compassion to the others. These practices enable students to recognise and apply the relevance of the materials given to their daily lives, to feel deeply and experience themselves within their educational processes. In addition, the practices support emotional regulation by allowing students to recognise triggers and be less reactive when making decisions and solving relevant problems.

Barbezat and Bush (2014) identify the following components of contemplative pedagogy: (1) focus and attention building, mainly through meditation and exercises that support mental stability; (2) contemplation and introspection into the content of the course, in which students discover the context in themselves and thus deepen their understanding of the material; (3) compassion, connection to others, and a deepening sense of the moral and spiritual aspect of education; (4) inquiry into the nature of their minds, personal meaning, creativity, and insight. Initially, the practices use simple mindfulness meditation to focus on attention, and then naturally open into the other components. As stated by Barbezat and Bush (p. 12): 'A simple meditation, focusing on the breath, can lead to an inquiry into the source of intervening thoughts, an inquiry into the nature of our self-determination.' Hence, the practices ' … should be thought of as structured improvisations rather than following rigid, fixed scripts' (p. 19).

Because of the nuanced character of these practices, teachers need to have personal experiences with mindfulness meditation. While the practices may appear simple, they require awareness cultivated through committed practices of the teachers themselves. They must be able to anticipate the diverse outcomes stemming from the dynamics of these practices and guide students on their own personal discoveries related to a specific topic. Without firsthand experiences, the guidance may result in ' … lost opportunities or even harm to students who are already struggling with an undeveloped sense of themselves' (Barbezat & Bush, 2014, p. 68).

Contemplative pedagogy deals with inner dimension which, in turn, gradually transforms the mindset of the students. The dimension is often missing in higher education which often prioritise a narrow focus on knowledge and skills acquisition rather than 'wisdom generation' (Woiwode, 2020). Wisdom generation is the outcome of mindset transformation. The transformation is a deeper leverage point to promote self-reflection and awareness at the individual and collective levels resulting in the activation of a sense of human–nature interconnectedness. Thus, mindset transformation constitutes an essential element for enabling sustainable development, and mindfulness practices serve as a central component of this transformation. The relevance of mindset transformation within the framework of contemplative teaching with mindfulness in its core is described below.

Mindfulness represents the Buddhist vision for a universal spirituality and ethic central to accountability and sustainable development. To make the meaning of mindset transformation more tangible in the context of sustainability, we use the perspective of Buddhist psychology (Table 1).

Goleman (2003) described the Buddhist psychology in his work with Matthieu Ricard, a Buddhist monk and former psychologist from Harvard. There are two kinds of emotion: constructive and destructive emotion. Constructive emotion produces mental formations such as understanding, compassion, joy, altruistic love and loving kindness. The emotion enables us to accept and to have compassion towards ourselves and others. In contrast, destructive emotion (also known as afflicting/obscuring mental factor) is ' … something that prevents the mind from ascertaining reality as it is' (p. 75), consisting of attachment and aversion. Excessive attachment causes us to want something no matter how destructive it is. By contrast, aversion blinds us to the positive/constructive qualities of an object, making us wishing to refuse, destroy or avoid it. Destructive emotion produces mental formations such as fear, anxiety, anger, hatred, ignorance, greed, grasping and obsession. The emotion causes us to lose our compassion towards ourselves and others.

Destructive emotion comes from our illusion of 'I' or clinging ego. The 'I' is the source of motivations behind our actions, that is, egocentric or altruistic, malevolent or benevolent. We mistakenly think that there is an unchanging entity inside everyone that defines who we are individually: the 'I'. We want to protect and please 'I' by any means, including destroying others and always searching for sensual pleasures. However, the illusory 'I' does not exist since we change all the time, both physically and mentally. We are in flux, in constant transformation, and our transformation is always interconnected with anything around us, leading to other transformations in everything around us. This is called Pratītyasamutpāda (in Sanskrit) or interbeing, meaning that all things are interconnected as they depend on each other to exist and nothing can have an independent existence (Thich, 1988).

We need to transform our destructive emotion into constructive emotion to liberate ourselves from excessive attachment and aversion to attain wisdom and ultimate happiness. Mindfulness meditation is the tool to enhance the ability to be open to the present moment and to avoid the habitual process of judging or reacting to a phenomenon that we encounter in life (Gómez-Olmedo et al., 2020). The transformation cultivates acceptance and compassion towards ourselves and others. Constructive emotion is the foundation for sustainability.

Therefore, mindfulness is at the core of contemplative pedagogy. The practices are a powerful practice to change the mindset of individuals. Individuals whose mindset often dwells on excessive attachment and aversion, selfish motivation, ignorance and a reactive/autopilot mode of behaviours can be transformed to be more aware of what they are doing moment by moment. This, in turn, creates new habits of thinking, speaking and doing with compassion and wisdom as the foundation. The new habits lead to pro-environmental and pro-social attitudes. The interconnectedness between mindset transformation and sustainability is discussed in the next section.

The integration of mindfulness practices into ESD

Woiwode et al. (2021) highlight the interconnectedness between mindset transformation and sustainability, encompassing various elements such as well-being and health; self-reflection and awareness, activation of non-materialistic core values; pro-environmental and pro-social attitudes; sense of interconnectedness, compassion, equity, social justice; human-nature connectedness; and sustainability-oriented social learning and innovation. These elements pertain to individuals' inner dimensions, which, when positively transformed through mindfulness practices, can contribute to sustainability-oriented behaviour. The following studies are the examples of how mindfulness is integrated into ESD.

The meta analysis study conducted by Gómez-Olmedo et al. (2020) reveals the effectiveness of mindfulness practices in regulating emotions, problem-solving, and cultivating interpersonal relationships while considering both personal and others' needs. The study highlights key factors that enhance the efficacy of these practices. Firstly, within academic settings, the presence of trained instructors is paramount for attaining positive outcomes. Secondly, tailoring the programme to a specific target population and course objectives is deemed crucial. Lastly, longer and more intensive practices are identified as critical success factors.

Furthermore, Frank et al. (2019) conducted two different exploratory studies, an eight-week long mindfulness-based intervention (MBI) that was delivered to eleven university students, and a university seminar incorporating mindfulness practice joined by 55 undergraduate and postgraduate students from interdisciplinary backgrounds. The researchers discover that mindfulness training contributes to the development of the students' ability to introspect key competencies for sustainable consumption (KCSCs), which encompass sustainability-related self-reflection, action (planning, implementing, and evaluating consumption activities), active participation in the market, communication, and knowledge. Self-reflection competence is required before one can take more active roles in society. However, the study also note that mindfulness practices may only fully develop its educational potential if they are embedded in a well-coordinated combination of introspective and analytical phases, e.g. through self-inquiry-based learning.

A focused investigation in postgraduate education settings was undertaken by Wamsler (2020). She conducted reflexive research, incorporating mindfulness meditation practices within a Master's course titled 'Sustainability and Inner Transformation'. Preceding the course implementation were preparatory phases, which Wamsler categorised as experimenting, establishing a scientific foundation, and establishing an institutional framework for future research and educational endeavours. In the experimenting phase, a learning lab was designed in cooperation with 70 students. The lab explored contemplative approaches in sustainability teaching and learning, and assessed their value and potential. This experiment involved introducing contemplative learning as mandatory course activities. Based on a survey, a majority of students were open to including contemplative approaches in sustainability learning and teaching. Around 65 percent of the students stated that the lab added extra value to the course in general. In the phase of finding scientific foundation, Wamsler assessed the potential of the inner transformation for sustainability education through previous studies. The studies revealed a clear interconnection between inner dimensions, inner transformation and sustainability, revealing untapped potential. In the phase of building institutional home, Wamsler sought for institutional support to avoid administrative and bureaucratic obstacles. The three preparatory phases facilitated the creation of the master's level course. After implementing the course, Wamsler found that the individual mindfulness of students supports their adaptation through cognitive, managerial, structural, ontological and epistemological change processes. She concluded that mindfulness relates not only to how people think about sustainability crises but also help to take actions to build a more sustainable society.

Hence, mindset transformation plays a crucial role in cultivating sustainability practices. The transformation enable students to critically examine and evaluate their own thoughts, actions, and values in relation to sustainability issues. They will be able to analyse the environmental, social, and economic implications of their decisions and behaviours. Mindfulness is at the core of ESD since it can promote our self-reflection and awareness of the interconnectedness among all beings, i.e. how our actions affect the lives of all living things, including the ecosystem and societal problems. This awareness will increase our compassionate motivation to understand and alleviate the suffering of others (human and non-human), covering current and future generations.

To conclude, there is a growing need for adopting systemic teaching approaches in ESD that go beyond cognitive aspects. Contemplative pedagogy with mindfulness as its foundation aligns with this need. Since the potential of contemplative pedagogy through the application of mindfulness has been acknowledged in wider education research, there is an opportunity for accounting educators to incorporate this pedagogy as an intervention to enhance ESD. Through our reflections on this adoption, we aim to contribute to accounting educational practices that support ESD.

Research methodology

The setting of the study

The following points are the lessons learnt from the above literature review that are used for the setting of our study:

1. The need for more critical, dialogic educational approaches beyond technical calculation and traditional business language in accounting/accountability to deal with sustainability issues more effectively
2. The potentials of mindfulness-based contemplative pedagogy to transform accounting students' mindset to deal with sustainability issues
3. The lack of studies focusing on the practical implementation of mindfulness practices in accounting education for sustainability.
4. The importance of teachers' personal experiences with the mindfulness meditation to connect mindfulness practices to the topics of a course.
5. Tailoring the mindfulness practices to the participants' characteristics and course objectives.
6. Embedding the practices in a flexible, well-coordinated combination and improvisation of introspective and analytical phases.
7. The importance of conducting prior experiments and gaining institutional supports before implementing the practices in a formal course.

The lessons and our own previous experiences as mindfulness practitioners serve as the foundation for setting our study and designing our research methods. The setting of our study is as follows.

Indonesia is a multicultural country with a population of approximately more than 275 million in 2022, according to the World Bank, making it the fourth most populous country in the world. Indonesia is the world's most populous Muslim-majority country. Based on civil registration data in 2022 from the country's Ministry of Home Affairs, 87.02% of Indonesians are Muslims, 10.49% are Christians (7.43% Protestants, 3.06% Roman Catholic), 1.69% are Hindu, 0.73% are Buddhists, 0.03% are Confucians, and 0.04% adhere to other faiths. There are 737 living languages spoken in Indonesia, and more than 1300 ethnic groups exist. Despite the large Muslim population, Indonesia is not an Islamic republic, and the national motto is Bhinneka Tunggal Ika (Unity in Diversity). This motto is derived from Kakawin Sutasoma, a book written by Mpu Tantular, a Javanese scholar in the era of Hindu-Buddhist Majapahit Empire in fourteenth century.

Universitas Surabaya is a multicultural university representing all major ethnic groups and religions in Indonesia. The course 'Accountability and Spirituality in Business' is mandatory in the Master of Accounting programme of the university. The degree consists of four semesters and the course is offered in the second/third semester. The course was introduced firstly in Semester 1, academic year 2016/2017 (August 2016). At the moment, it is probably the only one in Indonesia that includes mindfulness in the curriculum of master degree of accounting. The mindfulness practices were fully integrated for the first time in the course in Semester 2 of the 2021/2022 academic year (March–August 2022). Our study investigated the implementation during this specific semester.

The researchers are also the lecturers of the course. Both researchers are mindfulness practitioners, with more than 8 and 2 years of experience respectively, prior to the full integration of the practices into the course. They have been involved in the programme since the experimentation phase in 2018.

The course objectives, literatures used, weekly topics and evaluation methods were designed based on the researchers' experiences and the required level of competencies of the Master programme. They are embedded and explained in the course's syllabus. The syllabus was put in the e-learning platform of the University.

There were eleven students (five females and six males) enrolled in the course, ten of them had worked for more than 2 years as consulting/accounting/tax/finance professionals in management consulting firms, banking, accounting firms, trading and manufacturing. The other one had no work experience at that time. The students' age range was 25–35 years old. The professional experiences show that they have sufficient knowledge and skills about business practices. The students originated from five different provinces in Indonesia. Their religious backgrounds include Christianity (63.6%), Catholics (27.3%) and Islam (9.1%). The discussion in the class and self-reflection assignment after the class was tailored to the professional and personal backgrounds and experiences of the students.

In terms of institutional support, the University actively encourages innovation in teaching and research activities and delegates authority to its Faculties and individual academic staff members. The Faculty and Master of Accounting programme have supported the integration of mindfulness-based teaching into students' activities, constituting the experimentation phase below.

Experimentation phase

Prior to implementing mindfulness practices in the course, we conducted four experiments since 2018. The purpose of the experimentation phase was to facilitate a more limited testing, learning, and problem-solving before committing to a broader implementation. The experiments combined seminar and training within student self-development programmes in the Faculty.

In the initial experiment (3–4 March 2018), we conducted a two-day seminar and training programme for 22 postgraduate students enrolled in the Master of Management and Master of Accounting programmes, along with four lecturers from the Faculty. The topic was 'Great Leaders Create Leaders'. The mindfulness practices encompassed various activities, including observing our breath, body sensations and thoughts, walking meditation and mindful eating (total time 6 h). They were followed by discussion sessions on how to incorporate mindfulness in the workplace. At the end, we conducted an open-ended survey with 100% response rate. Benefits reported by the participants regarding the use of mindfulness practices in the programme included the acquisition of skills for managing challenging situations, personal character development and enhanced self-empowerment. The participants gave feedback highlighting the significance of developing mutual support among the participants for the future programmes.

In the second programme (23–24 February 2019), we organised a two-day seminar and training programme for 21 postgraduate students enrolled in the Master of Management and Master of Accounting programmes. The topic was ‘Move Forward in Harmony’ and it commenced with a 2-hour session dedicated to mindfulness practices. These practices included observing our breath, cultivating self-compassion, and nurturing mindful love. The remaining duration of the programme was utilised for a seminar on professionalism within organisations. At the end, we conducted an open-ended survey with 100% response rate. Benefits reported by the participants regarding the use of mindfulness practices in the programme included improved interpersonal skills for creating teamwork/harmony in organisation. The participants raised two issues as their feedback. Firstly, they highlighted the importance of integrating mindfulness practices into formal learning activities. Secondly, they expressed a desire for a longer duration allocated to mindfulness practices.

In 2020, the training programme was cancelled due to the pandemic. All offline activities in schools and universities were prohibited by the government. All student activities were conducted online (via Zoom) or through recorded videos.

In the third programme (23–24 October 2021), we expanded the participants to include undergraduate students who were interested. We conducted a two-day seminar and training programme entitled ‘It’s OK to Not be OK’. The participants included 42 students enrolled in undergraduate and postgraduate degree programmes of the Faculty. The session commenced with a seminar on self-compassion, discussing the significance of understanding and accepting our strengths and weaknesses without judgment. Following the seminar, we engaged in mindfulness practices including observing our breath, bodily sensations, thoughts, and emotions. Subsequently, students actively participated in discussions, sharing their meditation experiences, engaging in self-reflection on self-compassion based on their daily encounters, and deriving valuable lessons for personal development. At the end of the programme, we conducted a satisfaction survey using 5-Likert scale. Regarding the use of mindfulness practice in the programme, there were 35 responses: 24 students (68.6%) stated that they were very satisfied (5-the highest score) and 11 students (31.4%) were satisfied (4). In addition, the participants reported the benefits they gained from the programme. The most commonly mentioned advantages included improved interpersonal skills, heightened self-understanding, enhanced knowledge on nurturing mental well-being in the work environment, and the ability to accept and remain relaxed in daily situations. The participants mentioned that similar activities need to be held regularly.

In the fourth programme (6 February 2022), we held a one-day seminar and training programme for 24 postgraduate students from Master of Accounting and Master of Management programmes. The topic was ‘Mindfulness for Student’. The mindfulness practices were observing our breath, body sensations and thoughts. They were followed by a discussion on mindfulness in their learning activities (mindful writing, presentation, listening and speaking). At the end of the programme, we conducted a satisfaction survey using 5-Likert scale. Regarding the use of mindfulness practice in the programme, there were 18 responses: 12 students (66.7%) stated that they were very satisfied (5-the highest score), 5 students (27.8%) were satisfied (4) and 1 students (5.6%) neutral (3). The most frequently mentioned benefits reported by the participants included mental regulation, self-development, compassion, mindful response, and maintaining work-life balance. The participants also expressed the need for mutual support among the students and lecturers in daily learning environment.

The fourth programme served as the final experiment prior to the implementation of mindfulness practices in the course. The experimentation phase reveals the success of the mindfulness practice intervention as the students were positive about it. Based on the feedback received from all participants, who found mindfulness practices to be beneficial for their studies and careers, we proceeded with confidence to integrate these practices into the formal course. In addition, the mindfulness-based student self-development programmes have continued to be offered to undergraduate and postgraduate programmes in the Faculty.

Implementation

The lessons from the experimentation phase were used to design and implement the course's learning activities. A structured but flexible intervention was used in the course. Mindfulness practices were adapted to the class's situations, enabling students to recognise and apply the covered materials to their own lives and experience mindset transformation within the educational processes (Barbezat & Bush, 2014). Table 2 summarises the topics of the course and the planned delivery methods in the semester of this study. The plan was flexible allowing a lecturer to adapt to the situation as needed.

Table 2. Topics and delivery methods.

Week	Topics	Delivery methods
1	Introduction: Accountability and spirituality	Opening – Explanation of the technical arrangements of the course (15 mins); Lecture and Q&A on the basic concepts of accountability and spirituality (75 mins); Mindfulness practices guided by the lecturer – observing breathing, feeling and physical sensation (30 mins); Q&A related to the practices (30 mins) Total: 150 mins.
2	Self compassion	Opening – Guided mindfulness practices – observing breathing, feeling and physical sensation (15 mins); Q&A related to the practices (15 mins) One student presentation on the weekly topic (30 mins): Discussion (60 mins) – Mindful communication and deep listening; Closing – Guided mindfulness practices – observing breathing and a flexible combination of observing physical sensation, thoughts, feeling, lovingkindness and gratitude. (20-30 mins) Total: 150 mins.
3	Mindfulness in everyday life.	
4	Organisational spirituality	
5	Love, forgiveness & trust	
6	Spirituality, leadership and organisational commitment	
7	SDG 2030 and climate change adaptation	
8	Circular Economy	
9	GRI (Global Reporting Initiative) Parameters	
10	MSME Roles in Sustainable Development: Concept and Case study	
11	Community Inclusive Business	
12	Social enterprises	
13	Change makers for global value chain.	
14	The Origin of Accounting	

The activities in the first week of the class differed from those in the subsequent weeks. As shown in Table 2, the lecturer transparently explained the technical arrangements and objectives of the course. This approach eliminated any doubts among the students and fostered a psychologically safe class environment. The explanation was followed by a discussion on the fundamental concepts of accountability and spirituality. The meeting concluded with mindfulness practices and a Q&A session. The activities from week 2 onwards are described in the following paragraphs.

Before the class started, the students were guided to practice guided mindfulness meditations lasting about 15 min. The meditation practices included breathing, emotions and physical sensation. The lecturer guided them to be aware of their breathing in and out and to recognise the coming and going of their thoughts and emotions (including positive/constructive and negative/destructive emotions). With the practices, the students became aware of what were occurring within their mind and accepted them so they could let the thoughts and emotions go. The practices are crucial to increase their concentration and attention to the course material.

During class discussions, students were encouraged to practice mindful communication. This entailed engaging in mindful breathing before speaking and refraining from interrupting others while they were speaking. These practices aimed to cultivate attentive listening, empathy, and the avoidance of judgment towards differing opinions that emerged during the dialogues. They fostered an open learning environment where individual egos were minimised. Through mindful communication, each student gained insight from another student's perspectives. These practices were also observed by the lecturer during the discussions. The lecturer served as a role model for the students during these discussions.

At the end of the class, the lecturer guided them to practice mindfulness meditation for 20-30 min. In the lovingkindness meditation, we guided them to visualise, embrace, accept and radiate compassion to themselves, families, loved ones and friends, adversaries, animals, plants and ecosystem. With the practices, the students learned how to be aware of their interconnectedness with all living beings and ecosystem. Hence, the practices were designed to create constructive emotion and positive mental habits to reduce their egos and increase their self-compassion, generosity and loving kindness.

In the gratitude meditation, the lecturer guided them to cultivate awareness, acceptance, and gratitude for their bodies, lives, and situations. This practice served as an introspective exercise, allowing them to become conscious of their tendencies to compare themselves with others. These habits frequently give rise to destructive emotions such as greed, jealousy, arrogance, selfishness, and feelings of inferiority.

After the meetings, they were given open ended questions and told that they could answer and submit them to the class' online platform. They were also told that their answers were not part of their course assessment and hence, were encouraged to answer honestly (or did not participate at all if they wished). However, the students showed their interests and tried to follow each procedure very seriously. There were two students who chose not to participate fully in the self reflection (one only had one participation and the other had less than 30% participation). The questions were their self-reflection related to the topic in the class, for examples: self compassion, mindful consumption, decluttering, work satisfaction, SDG 2030, business innovation, community inclusive business, social and environmental problems around us, integrating commercial-social-environmental missions, and little things to transform the lives of ourselves and others.

At the end of the semester, we asked them to produce a paper as their final assignment based on a specific topic in the semester. In addition, we asked them to give testimony of their experiences in the course and their feedback to improve the course.

Data collection and analysis

As mentioned previously by Barbezat and Bush (2014), contemplative pedagogy consists of students' introspection and reflection. The mindfulness practices train students to have the awareness of their experiences, perceptions and reactions to the topics covered in the course. We attempted to delve deeply into the students' mindset transformation. Open-ended interviews and reflective assignment help us to articulate changes in their thought processes, beliefs, and attitudes. Therefore, we employed interpretive research paradigm relying on in-depth qualitative methods to gather and analyse data (DeJaeghere et al., 2020; Neuman, 2014). We combined the use of in-depth interviews, observation and documentary analysis as data collection methods.

Interviews were conducted during the class meetings as part of the discussion. Each class meeting lasted between 120 and 150 min. Some open-ended interviews were also conducted outside the meetings to clarify the students' opinions. Digital voice and paper recording were used for the interview. All interviews were conducted in Bahasa Indonesia and translated into English for this article. The class discussions provided excellent opportunities to know their ideas, experiences and (dis)agreements. The researchers facilitated the discussion as open as possible rather than imposed their ideas to the students.

Observations were conducted during the class meetings. Since the researchers were part of the on-going learning activities, we used participant observation method. Participant observation is a method relying on personal interactions repeteadly over time with participants in natural settings (in situ) where the activities happen (Neuman, 2014). The interactions enable a researcher to develop insights based on an in-depth understanding of participants' perspectives and the details of interactions in their context. Depending on the situation, a researcher may use video or simple note-taking using paper. In our study, we observed their interactions during the course's meetings to assess how these experiences helped their learning experiences and mindset transformation. We took notes on paper and did not use video recording since it might interfere with the natural behaviour or interactions of the students being observed. Observations were made to identify the main issues that warranted further exploration through self-reflections. If any aspects of the self-reflections still required additional clarification, they were addressed in specific interviews. We also assessed whether there were significant changes in the ways they listen, speak and communicate (e.g. the dialogues in the class discussion).

Documentary analysis was based on the students' voluntary written self-reflections at the end of class meetings. We identified their key concerns in life, observed their mindset development, their feelings in the class, and their efforts to address personal challenges in their daily lives. We found that the documents and the interviews were complementary and central to this study.

The analysis adopted iterative data coding process combining a priori and emerging data categories (DeJaeghere et al., 2020; Strauss & Corbin, 1998). During this process, all qualitative data collected from various sources and methods (interviews, observations, and documentary analysis) were transcribed and organised into relevant categories.

To guide this categorisation, we initially employed a priori categories that combined concepts from Buddhist psychology, as presented in Table 1 of the literature review, along with concerns related to sustainable development (business, society, and the environment). These initial categories were considered temporary, as they would be refined based on the evolving interpretation of the phenomena under study. As our interpretation of the phenomena deepened, we identified emerging themes within the data (interviews, observations, and documents) and adjusted the categorisation accordingly, aiming to capture underlying meanings and experiences. As patterns within these categories became apparent, we gathered additional data through interviews to increase our understanding of these emerging themes. For example, a student reported feeling overanxious about his future. To better understand the context of his emotion, we conducted a further interview and discovered that this anxiety was linked to his tendency to be self-critical, indicating a lack of self-compassion. Subsequently, we categorised his statements under the final data category of 'Love and compassion'.

To ensure the credibility and validity of our data, we employed triangulation. Triangulation is the use of multiple points of view across different sources and methods to check the overall inferences of data and where biases might emerge (DeJaeghere et al., 2020). In our study, this involved comparing data from the interviews, observations, and documentary analysis (voluntary self-reflection) to gain a deeper understanding of the subject matter. The data categorisation remained flexible and adaptable throughout the study, allowing for the inclusion of new data as they emerged and the results of the mindfulness practices became evident. The final categorisation was completed at the conclusion of the field study, ensuring a comprehensive analysis of the collected data. For instance, one initial category focused on the students' perspectives regarding the self, values, and beliefs. However, during the analysis process, it became evident that these perspectives were closely linked to their views on satisfaction, happiness, and work-life. Consequently, we merged these categories into a new overarching category termed 'interbeing.' The modifications made to the data categories are illustrated in Table 3.

The categorisation process was pivotal in the triangulation process as it allowed us to identify patterns and inconsistencies across different sources and methods, thereby enhancing the reliability of our conclusions. Through triangulation, we incorporated diverse perspectives, even when they appeared contradictory. If contradiction emerged, we collected additional data to clarify and address the underlying issues. These procedures helped the researchers in constructing a holistic understanding of the students' mindset transformation towards accountability and sustainability. Being an interpretive case study (DeJaeghere et al., 2020), our focus is not on generalising specific findings, but rather on gaining insights into their mindset transformation process within this specific context.

Table 3. Data categories.

	Initial data category	Final data category
1.	The self, values and beliefs	Interbeing
2.	Satisfaction/happiness	
3.	Work-life	
4.	Interpersonal relations	Love and compassion
5.	Emotions and behaviours	Mindful behaviours
6.	Business' roles in climate change	Sustainable business, society and environment
7.	Business' roles in society	
8.	Profitability	
9.	Accountability	Accountability

Findings and discussion

The following sections present the findings on the students' mindset transformation and its pattern.

Exploring the students' mindset and its transformation process

We identified recurring themes emerging from the interviews, observations and documentary analysis (see Table 4). Although the context of the themes were personal, we observed similarities among them that were related to the students' mindset, such as their worldviews, values and belief. Then we drew the possible patterns of their mindset development during the mindfulness intervention throughout the semester.

The students' mindset can be classified into the following categories: (1) personal habits, dreams and challenges; (2) business, environment and society; (3) mindfulness and accountability. The categorisation is grounded on the themes emerging from the interviews and their written self-reflection.

Personal habits, dreams and challenges

Personal habits include the way the students think and act repeatedly in order to maintain their sense of well-being. Prior to the semester, the students often made decisions based on their selfish desires to fulfil their needs and wants. They rarely thought about the consequences of their decisions on other beings:

> My consideration was the best price with the same qualities. I didn't think too much of the impacts on other living things. I think my ego drove my purchasing decisions and consumption.' (Mr Av)

> I used to buy things simply not because I needed them but because I wanted them. I think I often tried to please myself. I didn't think too much. (Mr Jc)

Table 4. Emerged themes.

	Emerged themes
1.	Consumption
2.	Financial freedom
3.	Helping others
4.	Personal happiness
5.	Happiness
6.	Meaningful life
7.	Fear and anxiety
8.	Distrust
9.	Self comparison
10.	Acceptance
11.	Compassion and lovingkindness
12.	Gratitude
13.	Mindfulness
14.	Interconnectedness of business-society-environment
15.	Innovation
16.	Developing civilisation
17.	Spiritual experiences
18.	Sustainability
19.	Accounting, accountability and reporting
20.	Decision making and problem solving

> I did many impulsive buying decisions … when I felt stressed due to my work. I was tempted because they looked interesting but actually they were not useful for my life … My regret came later. (Ms Me)

As mentioned by Goleman (2003), people tend to maintain their illusory 'I'. The students' 'I' leads to 'my'. The students' attachment to pleasant things and aversion to unpleasant things are the consequences of their 'I' and 'my'. The 'my', in turn, characterises the way in which the students make decisions regarding their consumption and setting priorities in their daily life. Thus, their decision-making processes are often characterised by impulsive behaviour, a lack of awareness and clarity and short-sighted.

In the class discussions, the students also admitted that social media had huge impacts, exacerbating their impulsive behaviours and distracting them from their focus on what they were doing. They were not really aware of what they were doing. Despite knowing that many of their consumption decisions were not useful, their awareness, clarity and regret often came only after the actions had been performed. These autopilot behaviours were reproduced continuously.

A more in-depth interviews identified their personal dreams as well as their concerns about their personal challenges. The emerging themes are: being a valuable person and fear of personal limitations.

> I want to have financial freedom so that I can do philanthropical acts … I want my activities to be useful not only for myself but also for other people. (Ms MP)

> Looking at my parents, I think their business is stuck and is not going anywhere. I want to do something to help them … but the situation makes me pessimistic. (Ms Y)

> My obsessions are to have a good body shape, a lot of money, girlfriends everywhere and 'me time'. I also want to travel to various places. However, I am aware that what I need is a sustained family, personal development, happiness and doing meaningful things in this life, I want to realise them. (Mr Jm)

However, they also had some fears and insecurity:

> I sometimes become overanxious about my future. … I cannot do my best in the present moment. (Mr K)

> I think of worst scenarios … overthinking about many things. I compare my life with others, but I know if I consume those negativities, I cannot be the best version of myself. (Ms My)

> I often compare my life with others'. … I lose my confidence and become a bit introverted. (Ms MS)

> I often forget to stop working … I am not satisfied with the work of my juniors and I want perfection … I distrust them and want to do everything by myself. (Ms Me)

While being a valuable person to others can be a source of motivation for the students to make positive impacts, the fears stemming from their mindsets are the challenges that may inhibit the realisation of their dreams. In setting their priorities and focus in life, the 'I' often led to a habit of comparing 'my' and 'others'. This produced fear, overanxiety, pessimism and a loss of confidence because the 'I' wanted to surpass others. Since the 'I' always wanted to protect the 'my', the tendency to distrust others grew. The others were seen as outside competitors or persons wanting to take 'mine' to increase 'theirs'.

Having contemplated their experiences after practising mindfulness meditation for several weeks, they expressed that the practices helped them to cultivate self-compassion. The students have expressed new ways of thinking that align with the concept of mindset transformation.

> I have made peace with myself. In the past, I could not forgive myself when I made huge mistakes in my life. Slowly, I try not to judge myself and make improvements. (Mr Av)

> We must show compassion to the world and to ourselves. My self-compassion motivates me to accept my weaknesses … there is no perfection in this world. (Ms Y)

> I understand that I must show compassion to myself before I can show compassion to others. If I am harsh on myself, I will hurt others and become aggressive to all people, animals, plants and ecosystems. (Mr K)

They start accepting themselves without any conditions or exceptions, forgiving their own mistakes or shortcomings and having compassion for other people and their environment. This is consistent with what Goleman (2003) said about the importance of transforming destructive emotion to constructive emotion. They have been learning how to solve their problems without creating suffering for themselves and others.

Furthermore, the students reported that mindfulness practices helped them to have gratitude for what they were and possessed (not), act more wisely and improve their relationships with others:

> I need to stop thinking negatively; for example, I did not enjoy the blessings that I receive and kept complaining. I might close the other gates of blessings and my words would hurt other people. (Mr Jm)

> I used to be dissatisfied with my achievements. I regarded my life as worthless. However, I realise now that I should compare my condition now with my previous condition to appreciate my progress. (Ms Me)

> I have learned that I must show gratitude for everything that happens in my life. This encourages me to overcome my challenges and problems. (Mr K)

The students also reported that they learned to be fully aware and lived in the here and now rather than being trapped in the attachment to or aversion of things in the past and the future. By understanding reality in the present moment as such, they learned to have compassion for themselves and others and were able to find solutions to their problems. Thus, the practices also helped them to gradually reduce their fears of their future.

> I used to run away from my problems by keeping myself busy with my activities, but I could only forget them for a while. I used to experience this emotional numbness, so this was not a solution. However, when I am aware of what is going on and start accepting myself, I can overcome my problems, speak mindfully to my colleagues because I don't want to hurt their feelings. (Ms My)

> Mindfulness helps me analyse my present situation … to understand and love myself, more grateful and not judge myself. This has released me from the trap of my habits and rationalisation that I created myself. (Ms MP)

> Gratitude releases me from my regret. This enables me to see the positive sides of every bad thing. I should keep doing loving kindness to other people and even to non-living things … to treat others as we want to be treated. (Ms MS)

Therefore, there is an indication that mindfulness practices are useful and help the students to manage their personal life. Their awareness of what they are thinking and doing in the here and now, enables them to learn how to accept themselves as such, with self-compassion. Self-compassion, in turn, may reduce their ego in consumption and interactions. They learned to consume more mindfully in their daily life by starting to look at their needs and the impacts of their consumption on themselves and others in the long term. Self-compassion is also useful to cultivate their gratitude for their life, including their friends, colleagues and environment. They learn to accept and understand other people's perspectives. This condition, in turn, may improve their relationships with other people and enable them to make better decisions.

Business, environment and society

Prior to the semester, the students regarded business and the environment/society as different domains; hence, there was little connection between them, as mentioned below:

> Social and environmental problems were not my priority in thinking of business. … For me, corporations could not be financially healthy if they were oriented towards those issues unless they received money donated by other parties. (Mr Jc)

> I never searched for information about social/environmental problems around me that business could solve. I was unaware of the urgencies of those problems. (Mr K)

As observed in the weekly class discussions, the students knew that the government and businesses had taken some actions beneficial for the environment. They also supported environmentally friendly brands, the use of non-plastic bags for shopping, corporate social responsibility (CSR) and bringing drinking water bottle to reduce disposable plastic packaging waste. However, their initial understanding of sustainable development was mainly restricted to popular environmental campaigns and reporting requirements.

Furthermore, the students considered business, environment and society as separated in different domains with different competing interests. The responsibilities of corporations are to maximise corporate financial performances and fulfil shareholders' interests. Thus, the main vehicle of corporations to show their support for sustainable development is CSR, which is also an opportunity for tax reduction and soft marketing.

Their views changed gradually during the semester after practising mindfulness. The following statements are the views of the students on sustainability problems in which corporations play vital roles. We compared and identified the emerging themes from their perspectives:

> … (I) view many things from different perspectives. SDG 2030 is very different from what we usually learned from conventional business education. … Sustainable development is very difficult to do, but business should not only care about profitability but also its impacts on environment. (Mr Av)

> If decision makers consider the interests of societies, all living things and the ecosystem, the world will be more sustainable … Mindfulness is a way to stop consumerism. Instead of promoting consumerism, corporate marketing should educate people about the meaning of life through consumption. … As a business consultant, my responsibility is to educate my clients about sustainable development. (Mr Jm)

Hence, the students now view that the sources of sustainability problems are the mindset of business decision makers (including themselves) that focuses mainly on profitability, lacks of knowledge, cares only of shareholders' interests and lacks of empathy towards people and environment. The roles of accounting as a traditional business language were also raised during class discussion. Accounting was also seen as part of the problems due to its emphasis on profit calculation that, in turn, drives corporate actions to promote consumerism.

Furthermore, they expressed their opinions on how to build businesses that are consistent with sustainable development through corporate programmes. For them, the key is empowerment through education/training. Some of the terms used were 'it is better to give a fishing rod than fish to others' (Mr Jc) and 'giving fresh money will make people lazy and does not solve their problems' (Mr Mc). Business innovation were also mentioned as crucial to solve sustainability problems.

> Many people say that innovation and imagination are important, but they are dangerous if our innovation is to fulfil our selfish interests. … Business is more than just a means to obtain money but a means to develop civilisations. (Ms Y)

> Many CSR programmes are made to comply with regulations, as a formality. Business decision makers need to learn how to create business beyond financial cost and benefit. … to provide not only physical and emotional experiences to the customers but also spiritual experiences. (Ms Me)

The terms 'developing civilisation' and 'spiritual experiences' as integral parts of doing business were never discussed in the course. They have identified the deeper responsibilities of corporations beyond their traditional short-term financial performance.

Furthermore, the students have developed their own views on the possible roles of corporations in solving sustainability problems:

> Business actors need to have awareness of and compassion for all living things and ecosystems … When the business actors and the society work together, they will create a win-win solution for this world. (Ms MS)

> The social problems around us are mainly the lack of education and gender equality. … Companies should educate society that performance has no relations to gender and women have their own dreams. Companies should be a source of inspiration in gender equality. (Ms My)

> There are problems in our society the business world could help. They include the sandwich generation, financial literacy, farmers' empowerment and gender equality. (Ms. Me)

Their statements emphasise the importance of fostering harmonious relationships between businesses and society through conscience, awareness, and compassion. They also suggest that companies should take initiatives to understand and address the social and environmental issues surrounding them.

Therefore, there are narrative changes in their views on the relationships among business, environment and society. These indicate that mindfulness intervention have promoted their consciousness at their personal levels. Although it is too early to conclude that mindfulness practices have firmly established new mindsets, their narratives reveal the evolution of their values, thoughts, and attitudes in how they perceive and address broader sustainability issues and the roles of business world.

Mindfulness and accountability

Prior to the semester, the students considered accounting as a business instrument to fulfil sustainability reporting: accounting must conform to the reporting requirements to provide the relevant information required by external parties. This confirms Hopper's (2019) assertion that reporting on sustainability is often seen as a technical disclosure matter with accounting techniques.

After practising mindfulness for nine weeks, we asked open-ended, self-reflection questions about their views on sustainability reporting especially the GRI. The following statements represent their views.

> Accounting should be more than just calculation to generate profit but a means to facilitate more mindful decisions so that we will not regret our decisions in the future. (Mr Mc)

> GRI encourages us to think for the future of our survival. Even from a pure business perspective, the report can also be seen as a tool to protect our companies and the sustainability of the business environment. (Mr Jm)

> Doing good things and complying with sustainability reporting requirements are equally important. … While mindfulness is the centre of doing the right things, accountability reporting is a tool to help companies communicate their genuine efforts in fulfilling the needs of the people and ecosystem. (Mr Jc)

We notice there is a shift in viewing accounting and accountability. They begin to empathise that accountability is more than just compliance with certain reporting regulations and there should be no decoupling between mindful actions and sustainability reporting. Sustainable actions need good communication, and the GRI reporting is part of this communication. Hence, sustainability reporting will only be meaningful if it is based on a true prosocial and pro-environmental mindset. Thus, the students begin to develop their own authentic mindset connecting their mindfulness practices to the roles of corporations in coping with sustainability problems.

One of the students shared her experiences of preparing sustainability reports for her company:

> The company I am currently working for has been making (GRI) sustainability reports for the last two years … it is not easy to implement the standards. Some of them are not clearly seen in real life, but I now realise that they are really related to our life. … Doing business as usual is much easier and many companies often use consensus as a reason to justify their actions. I am grateful that I have an opportunity to learn sustainability from this course. (Ms MP)

The statement indicates that preparing sustainability reports requires more than just the knowledge and technical skills of the standards but also the right mindset. With the right mindset, ones can see the connection between accountability and life around them beyond mere technical compliance with regulations.

By exploring the students' mindset development, we observe an alignment between their perspectives on the roles of business in the environment and society and their views on sustainability reporting. There has been a consistent pattern of change in the ways they see the interconnectedness among business, environment and society. If the future of business is no longer seen as separated from the future of environment/society, then the purpose of sustainability reports is beyond a regulatory compliance or legitimation strategies but, more importantly, a genuine communication between companies and their stakeholders that can facilitate joint efforts to solve sustainability problems.

Therefore, mindfulness supports accountability by fostering a compassionate mindset towards all living beings and the ecosystem, encouraging ethical decision-making, and promoting a prosocial and proenvironmental perspective when considering corporate responsibility. Business, society and the environment are no longer viewed as separate entities; rather, they are interconnected, each relying on the others to exist and develop. Integrating mindfulness into personal and professional practices can contribute to a more accountable and compassionate approach to thinking, acting, and decision-making.

Mindset transformation pattern

This section highlights the pattern of the students' narrative changes representing emerging themes that may indicate their experiences of mindset transformation. We analyse and categorise the pattern into their core self-perception, values and beliefs, mode of behaviours and views on business-environment-society. The transformation is a journey, and we do not claim that the students have fully abandoned their old mindset and completely adopted a new mindset. The pattern of their mindset transformation is described in Figure 1.

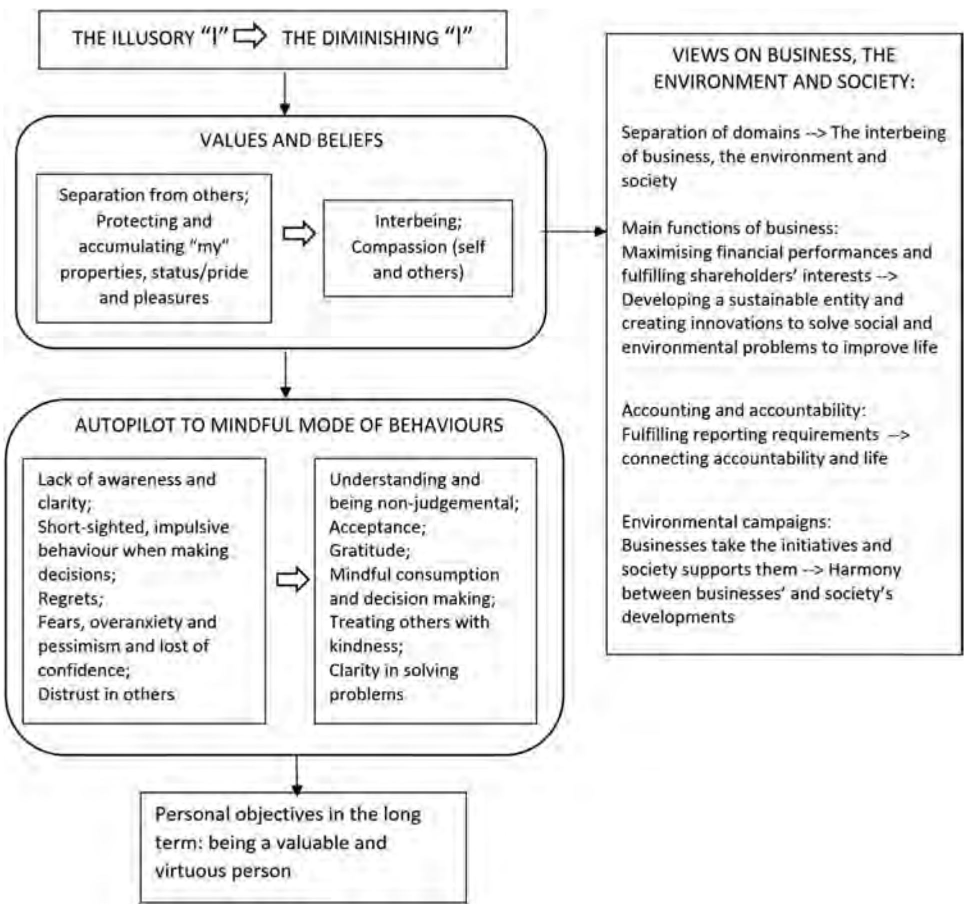

Figure 1. Mindfulness intervention and mindset transformation towards sustainability.

The most fundamental aspect of individuals' mindset is the perception of 'self', the illusory 'I' (Goleman, 2003). We tend to regard our existence and that of others as separate, although we continuously interact with others in daily life. That is why we want to develop our happiness by accumulating as many things as possible. Similar phenomenon was also found in this study. The data collected during the mindfulness practices indicate that some fundamental transformation starts taking place in the students' mindset.

As mentioned by Goleman (2003), people tend to maintain their illusory 'I'. The students' 'I' leads to 'my'. The students' attachment to pleasant things and aversion to unpleasant things are the consequences of their 'I' and 'my'. The 'my', in turn, characterises the way in which the students make decisions regarding their consumption and setting priorities in their daily life. Thus, their decision-making processes are often characterised by impulsive behaviour, a lack of awareness and clarity and short-sighted.

They have begun to view their 'self' and that of others as interconnected. As previously mentioned by Thich Nhat Hanh, all things are interconnected and nothing can have an independent existence/self nature. The students are increasingly more aware that their existence is intrinsically tied to that of others and that the impacts of their actions on others will determine what they receive from the others in the future. In this sense, the 'I' starts diminishing and is gradually replaced by the awareness of interbeing of everything. With the diminishing of 'I', the 'my' also gradually fades, and so do 'your' and 'others'.

The diminishing 'I' has characterised the students' values and beliefs. By being aware of the present moment, they were learning to observe and understand what is going on inside their mind (their destructive and constructive emotions) and the emotions of others around them. Understanding their emotions before acting also means learning to understand their own suffering caused by their destructive emotions. This understanding enables them to practice self-compassion and accept themselves without judgement. Self-acceptance leads to gratitude for whatever they have (not) and, in turn, reduces their selfish attitudes in seeking pleasure through consumption.

The students also learned to have awareness in the here and now before making decisions and performing actions. What was an autopilot habit when reacting to external stimuli is becoming a mindful response based on clarity that considers their emotions and the consequences of their actions. The response increases the possibility of treating others with kindness. The students learn to cultivate constructive emotions that are beneficial to their life and their relationship with others. In turn, the constructive emotions can help them to realise their personal objectives of being valuable persons and virtuous in life.

This is the manifestation of interbeing: when we spread kindness from our constructive emotions to others, they will act in the same way towards us. The same phenomenon will happen when we spread animosity from our destructive emotions to others. Given the fact that destructive emotions are everywhere, mindfulness is the possible way to stop the spread of the emotions and their destructive impacts.

Furthermore, the emerging values and beliefs shape the students' mindset on the relationships between business, the environment and society. Firstly, the students begin to regard business, the environment and society as an interbeing. They begin to view that business is about providing spiritual experiences to customers and hence plays a central role in developing sustainable civilisation. Business is beyond profit-seeking activities. If the business mind only cares about profitability and shareholders' interests without having empathy towards people and the environment, it will ignore the importance of sustainable development and produce the cycle of self-destruction.

Secondly, the interbeing of business, the environment and society leads to a new students' mindset on the functions of business. The functions of business consist of inward and outward functions. The inward function is to develop a sustainable entity, which is not contradictory to conventional wisdom, such as profitability, efficiency, financial health and organisational long-term development. The difference lies in the outward function: to create innovations that can solve social and environmental problems to improve life. This implies that business innovation strategies should shift their focus from satisfying people's wants to addressing their needs, specifically in terms of solving environmental and societal issues. These two functions are interconnected and a business cannot prioritise one over the other.

Thirdly, the students' mindset recognises that accounting and accountability, as the key component of business operations, is supposed to be beyond mere technical disclosures aimed at gaining legitimation. Their narratives reject the decoupling between real-world actions and reporting. In this sense, sustainability reporting is about connecting accountability to life that connects virtue to real-life experiences. The reporting serves as a communication tool to assess and evaluate a company's actions and initiatives in fostering sustainability.

Finally, the students' mindset recognises the importance of the harmony between business, the environment and society. Corporations need to understand the social and environmental problems around them and launch initiatives to address them through their business operations. For the students, sporadic environmental campaigns/CSR are insufficient. It is crucial to integrate sustainability goals into the core activities of corporations. In doing so, the wisdom and compassion of business actors will pave the way for collective progress among all stakeholders and the environment.

Therefore, in the context of contemplative learning, the aforementioned findings reveal observed changes in students' mindset regarding accountability and sustainability. Through mindfulness about their personal situations and challenges, the students gradually transform their destructive emotions into constructive ones, fostering compassion towards other living beings and the environment. The resulting mindset enables them to connect accountability to sustainability in business practices. These outcomes highlight the benefits of contemplative teaching, signifying improvements not only in cognitive aspects but also in affective and behavioural domains. Additionally, there are notable enhancements in students' emotional well-being and stress reduction.

Conclusion

The study aims to answer: 'What impact does the mindfulness intervention have on the mindset transformation of postgraduate accounting students in sustainable development education and the relevance of this impact to their emerging awareness of accountability in sustainable development' The study finds that the students have experienced transformations in their mindset forming their new awareness on accountability and sustainability during the mindfulness intervention. The changes have been observed in their values, beliefs and worldviews about business, the environment and society. The transformation is relevant not only to their personal life but also to improve their relationships with others, future careers in business and realisation of their long-term objectives in life. Additionally, the mindfulness intervention not only enables them to deepen knowledge about accountability and sustainability but also increases their capacities to improve their personal life as well as the lives of others. Hence, they are more able to connect what they have learned from the course to their personal and work activities. They also started receiving the practical benefits of their practices, including having a more peaceful mind stemming from acceptance and gratitude, transforming their autopilot behaviours gradually into more mindful decision making and strengthening accountability in sustainable development. However, it must be stressed that to know the actual long-term impact of the transformation on their life, mindfulness needs to be personally practised continuously by the students beyond one semester. We expect that the more practical benefits they can feel, the more enthusiastic they practise mindfulness in their daily activities.

Our findings contributes to the development of the critical dialogic approach in accounting (Bebbington et al., 2007; Coulson & Thomson, 2006; Manochin & Cooper, 2015; Thomson & Bebbington, 2004). Mindfulness practices and the dialogic approach have complementary aspects, i.e. the shared focus on enhancing understanding of multiple perspectives, critical thinking, empathy, reflection, self-transformation and responsible action towards sustainability. We also endorse the significance of students' reflective essays, as suggested by Coulson and Thomson (2006), as an efficient method to assess the changes in their perception of sustainability. Furthermore, our findings contribute to the studies by uncovering that mindfulness practices foster focus, compassion, and non-judgmental attitudes. These qualities are crucial for facilitating meaningful and inclusive dialogues that embrace diverse perspectives. Participants must possess such qualities to ensure the effectiveness of the dialogues.

In the context of critically examining sustainability issues (Brown & Dillard, 2019; Gray, 2013), the students prioritise empathy, focusing on the acknowledgment of the diverse and conflicting interests of stakeholders rather than passing judgment or taking sides. We observed that the mindful communication and deep listening practices during the class discussions were fruitful. These practices have facilitated open and respectful dialogues, fostering mutual learning among the students throughout the semester. Disagreements were conveyed in a sympathetic, non-judgemental manner. Mindful communication is the prerequisite for the dialogues. Thus, our study offers an innovative approach which operates in individuals' mindset to gradually develop what Woiwode (2020, p. 32) calls as 'the spiral of compassion'. The spiral requires a paradigm shift in higher education, from an egocentric perspective to a cosmocentric one, encompassing a shift from knowledge and skills acquisition towards dialogue and wisdom generation.

Furthermore, the findings are consistent with and support previous literatures on mindfulness and ESD. Mindfulness intervention promotes not only the development of the sense of oneness between self and the world, compassion, and ethical awareness about social and environmental crises but also inspires the students to take actions to deal with them (Barbezat & Bush, 2014; Wamsler, 2020). It is useful for self-regulating one's emotions and promoting empathy to cultivate interpersonal relations (Gómez-Olmedo et al., 2020). As a central component of contemplative pedagogy, mindfulness contributes to the development of sustainability-related self-reflection which is essential if ones want to take active roles in society (Frank et al., 2019). However, our study provides further insights into the narrative changes that indicates how the mindset is becoming more relevant to accountability and sustainability. The adoption of the Buddhist psychology (Goleman, 2003; Thich, 1988) enables us to identify more specifically the transformative journeys of the students' mindset. Through the practice of mindfulness, they become aware of their own suffering and develop self-compassion, which helps them accept their imperfections and find inner peace. When individuals cultivate self-compassion, it extends to others and the environment, shifting the focus from 'I' to an understanding of interbeing. Individuals who have self-compassion gradually develop the motivation and capacities to address accountability and sustainability issues in their personal and professional lives.

Therefore, there can be no true accountability without mindset transformation. Accountability based on mere intellectual/cognitive capacities is still subservient to our selfish mindsets. No matter how sophisticated reporting requirements are, there will be more sophisticated methods of accounterability and deceptive/misleading practices. Mindfulness practices enable individuals to locate the root of accounting and accountability problems: in the mindset of individuals. Our study reveals that understanding the suffering caused by destructive emotions inside and around us is a starting point to the building of compassion towards ourselves, others and the environment. This is the foundation for a more genuine cooperation among all stakeholders. As stated by Hopper (2019), accounting is not just an economic phenomenon but a moral endeavour. The moral foundation of sustainability reporting should be based on the construction of accountants' mindset of the interbeing of everything. Therefore, ESD, contemplative pedagogy based on mindfulness practices, and accountability are inseparable, and they go hand in hand to truly impact sustainability.

Limitations and future research

Our study has specific limitations/characteristics that warrant further consideration. Firstly, it does not observe the long-term manifestation and continuation of the mindset transformation. Continuous practice and integration of mindfulness into daily activities are necessary, and future challenges may arise for the students. Personal development, reflection and openness to oneself, others and nature takes time (Woiwode et al., 2021) which is beyond the scope of our study. To explore the effects of mindfulness practices on long-term accountability and sustainability actions, further studies are recommended.

Secondly, we support the point made by Gómez-Olmedo et al. (2020) and Barbezat and Bush (2014) that the presence of experienced practitioners is crucial to guide mindfulness meditation practices. Based on our reflection on mindfulness intervention, lecturers should also practice mindfulness to connect it with accountability and sustainability issues in class discussions. However, if experienced practitioners are not available, they should receive training beforehand. Various organisations offer mindfulness training. Some organisations charge fees for their training, while many mindfulness centres provide these services for free. Additionally, a university can allocate budgetary resources to facilitate mindfulness training by inviting internal or external practitioners to train lecturers for a specific duration, as part of its contemplative pedagogy development. Future studies may explore the commitment of management within accounting educational institutions to support or implements the pedagogy.

Thirdly, contemplative pedagogy based on mindfulness practices holds significance not only in accounting education but also in accounting professions. However, incomplete knowledge about meditation may lead to unfavourable views. Further studies are needed to explore the prospects and challenges of implementing mindfulness meditation in accounting education and the profession.

Fourthly, our study focuses on investigating the impact of mindfulness intervention in accountability and sustainability education. Future studies investigating the integration of mindfulness practices and dialogic approach in sustainability education in accounting are recommended. We need an in-depth understanding of the mechanisms through which they interact and the potential benefits for learning outcomes and transformative education in accounting.

Finally, the study was conducted in Indonesia, encompassing participants from diverse backgrounds. However, variations in religion, gender, culture, and experience were not the primary focus of this investigation. The choice of a multicultural setting presents valuable opportunities to explore the acceptance and impacts of mindfulness practices on individuals from various specific backgrounds. Therefore, we suggest these areas for future research.

Disclosure statement

No potential conflict of interest was reported by the author(s).

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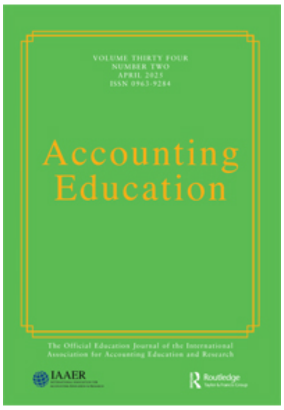

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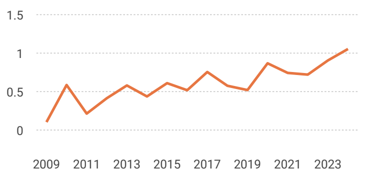

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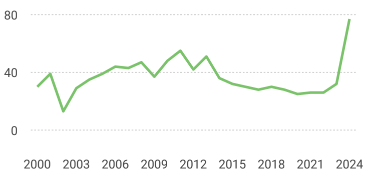

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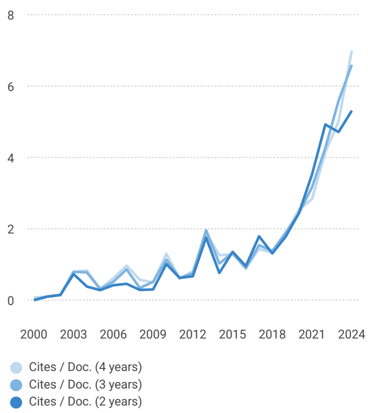

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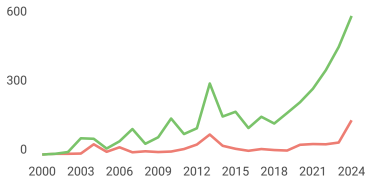

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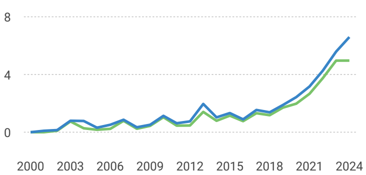

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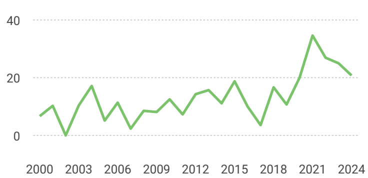

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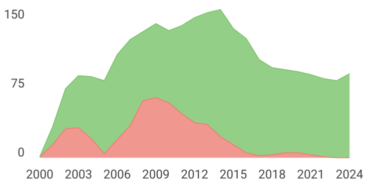

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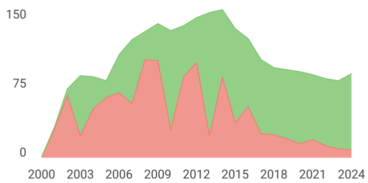

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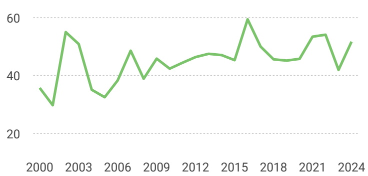

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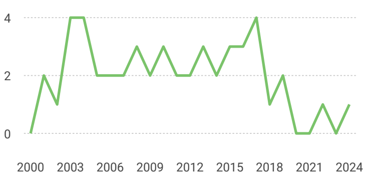

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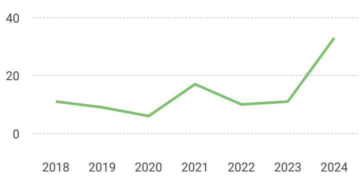

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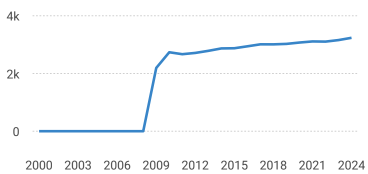

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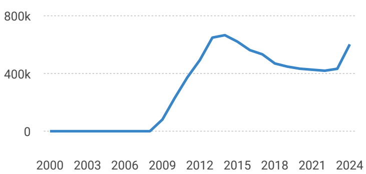

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