

# A Research Prospectus On The Effect Of The Transcendental Meditation (TM) Technique On The Promotion Of Moral Development Of Accounting Students

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*Abstract: The Transcendental Meditation program has been the subject of over 600 scientific research studies. This study examines the effect of the Transcendental Meditation (TM) technique on the promotion of moral development of accounting student and the various pedagogical strategies that the instructor can use to develop ethical thinking and moral behavior in and outside the classroom. If ethical education were to provide an answer to the problem of insufficient levels of moral development among accounting students, then it would need to be handled carefully in order to avoid the unethical behavior.*

*The results of this study shows that*

- ✓ *Transcendental Meditation (TM) technique has substantial effects on the development of ethics of accounting students.*
- ✓ *The effects of Transcendental Meditation (TM) technique are long-term lasted.*
- ✓ *The advantages of Transcendental Meditation (TM) technique over other modes of teaching accounting ethics.*

*Keywords: Transcendental Meditation Technique; Moral Development; Ethics Behavior; Accounting Students.*

## I. INTRODUCTION

There are dangers in proposing the introduction of ethics into the education of accounting students. First, the activity might be undertaken in a spirit of cynicism, as a means of avoiding regulatory interferences; this would, quite rightly, attract opprobrium. Second, much would depend upon the objectives of the education process; there is a danger that it would be undertaken in a mechanistic way, serving only to reinforce students' beliefs that in order to be a good, ethical auditor it is necessary only to follow the rulebook (Blake, 2000). Third, if education in ethics were to be introduced only into undergraduate and qualifying professional syllabuses, it would, even if effective, take a very long time to permeate the profession. Fourth, there is the problem that, although it is relatively easy to teach students to recognize ethical problems, and even to identify right action in the particular circumstances, encouraging them to take the right action is much more challenging. Indeed, empirical research carried

out by Fulmer and Carlille (1987:216) suggests that accounting students perceive ethical issues more clearly than general business students, but that they are more likely to act 'more ethically'. Finally, there is the profound problem identified by Lowell (1995): the accounting profession, in the form of the professional accounting bodies, imposes an institutional inhibitor to the development of moral 'atmosphere'; the systems of the professional bodies can be interpreted as a Stage 1 level of moral reasoning and behavior, i.e., a behavior borne out of fear of antagonizing its (the profession's) two master - the State, which grants its royal charters, and the business community, which payrolls its own and its members activities (Von Densse, 1999).

## II. LITERATURE REVIEW

This study examines the effect of the Transcendental Meditation (TM) technique on the promotion of moral

development of accounting student and the various pedagogical strategies that the instructor can use to develop ethical thinking and moral behavior in and outside the classroom. If ethical education were to provide an answer to the problem of insufficient levels of moral development among accounting students, then it would need to be handled carefully in order to avoid the dangers discussed above (Oken, 2003). It ought not to be used as a short-term palliative to get the profession off the hook of adverse criticism and to fend off regulatory interference. It would need to be undertaken thoroughly and to permeate all levels of professional development. It would have to be comprehensive and rigorous in its approach, so as to avoid confusing students whose previous acquaintance with the recognition and discussion of ethical issues is likely to be superficial at best.

The Transcendental Meditation program has been the subject of over 600 scientific research studies, published in such leading publications as *The American Journal of Cardiology*, *Hypertension*, *The Journal of Mind and Behavior*, and *The Journal of Conflict Resolution* (Table 1). The core practice of Consciousness-Based education is the Transcendental Meditation technique of pure transcendental consciousness and bringing the orderliness of this state into daily life. The technique involves no concentration or contemplation. It is taught in a uniform way around the world, and to date more than 5 million people from different cultures and processions have been instructed in the practice. The technique works on the basis of innate capabilities of the human nervous system and, therefore, requires no change in lifestyle or belief. It is not a religion, nor does it involve any religious practices. As long as one follows the simple instructions, it is not even necessary to believe in the effectiveness of the practice to gain its benefits. Due in part to the standardized teaching of the technique and in part to the immediate benefits that it brings, the Transcendental Meditation Technique has become the most thoroughly researched self-improvement program in the world.

The Transcendental Meditation program develops creativity and intelligence while reducing stress and anxiety. It improves all areas of health and personality and increases social harmony. Recent findings have correlated long-term practice of the Transcendental Meditation technique with the growth of integrated brain functioning and higher states of consciousness. The Transcendental Meditation (TM)-Sidhi program is an advanced practice based on the Transcendental Meditation technique. Most of the benefits found with the practice of the Transcendental Meditation technique have been demonstrated in even greater degree with the added practice of the TM-Sidhi program.

The benefits for education of the Transcendental Meditation and TM-Sidhi techniques are manifold. In general, they have been shown to reduce stress, develop the student's latent mental potential, accelerate development, and have a positive measurable effect on society at large.

The levels of the mind described by Maharishi Vedic Science are familiar these levels constitute the chapter headings of all the major psychology textbooks in the last hundred years (Oken, 2003). Throughout psychology's history, there have been chapters on the senses, desires and motivation, thinking, intelligence, intellect, feelings, and the holistic

aspects of the personality or "ego" (Andresen, 2001). These categories have remained constant, even though the theoretical understanding of these levels has changed over the decades. The apparent invariance of the levels, and the existence of terminology for these levels of mind in almost every language of the world, also suggests that they are the natural divisions of the human psyche (Schneider, 2006). Maharishi Vedic Science describes the levels of the mind as forming a hierarchical sequence and, most importantly, identifies transcendental consciousness as the subtlest level. Deeper or subtler levels of mind have the power to organize and improve the functioning if the more expressed outer levels. Maharishi Vedic Science indicates that through systematic practice of the TM technique, the qualities of transcendental consciousness are incorporated into each level of the mind, progressively refining and integrating the functioning of all levels (Maharishi, 1972).

Research Design	Sample	Dependent Variable	Measure	Finding	Study
Cross-sectional data with reference from comparison	362 students participating in the three studies at schools in Taiwan.	intelligence and creativity	Seven standardized written examinations to measure a wide range of cognitive, emotional and perceptual functions	The results of the three studies, which ranged from six months to one year, showed that taken together the TM groups had significant improvement on all seven measurements compared to the no-treatment and napping control groups. Contemplative meditation showed a significant result in two categories, and napping had no effect.	So (2001)
Transcendental meditation versus muscle relaxation	20 students randomly assigned to muscle relaxation training and 19 assigned to transcendental meditation	muscle relaxation	questionnaire survey	The authors conclude that although some subjects (15%-20%) enjoy and continue to practice transcendental meditation, it is not universally beneficial.	Zuroff and Schwartz (1980)
Cross-sectional data with reference from two comparison groups	30 students in Hongking	Somatic Relaxation	Same measurement with oxygen consumption, electroencephalogram (EEG), and four other measures of somatic relaxation	Progressive Relaxation causes a generalized trait of somatic relaxation which is manifested in a variety of settings and situations.	Warrenburg et.al. (1980)
Pre-post longitudinal	Male and female respondents (N = 60) to an ad for therapy were evaluated in assessment sessions before and after treatment.	Cardiovascular stress response	Compared Behavior Therapy (BT), self-relaxation (SR), transcendental meditation (TM), and a waiting-list control group (WL) on measures of cardiovascular and subjective stress response.	The results indicate that BT and SR were more effective than either TM or WL in reducing cardiovascular stress response.	Puente and Biarnan (1980)

Pre-post longitudinal	20 respondents	Plasma Renin Activity (PRA)	The effects of transcendental meditation (TM) on plasma renin activity (PRA) and plasma concentrations of aldosterone, cortisol, and lactate were studied by measuring these variables	The data do not support the hypothesis that TM induces a unique state characterized by decreased sympathetic activity or release from stress, but do suggest that meditators may be less responsive to an acute stress.	Michaels et. Al. (1979)
Cross-sectional data with reference from comparison	48 subjects	muscle tension, locus of control	Decrease in muscle tension and concomitant changes in locus of control.	All three treatments resulted in significant decreases in frontalis muscle tension when compared to a control. Concomitant changes towards an internal locus of control occurred only in the subjects given biofeedback.	Zaichkowsky (1978)
Pre-post longitudinal	12 volunteers	stress	Release of catecholamines	Transcendental meditation is said to induce in its practitioners an altered state of consciousness resulting in relief of stress, an increased sense of awareness, and a sense of well-being.	Michaels, et. Al. (1986)

Table 1: The research on the Transcendental Meditation Technique

### III. OUTCOME MEASURES FOR ETHICS EDUCATION

Our way of measuring the outcome of the effect of ethics education for accounting students are based on various essay examinations that test their understanding of various concepts on the study of ethics. The emphasis are on outcome measures that are theoretically grounded, that are at least indirect measures of behavior, and that either have been effectively used or have good potential for linking the development of aspects of integrity (e.g., ethical sensitivity, moral reasoning and judgment, and identity formation) to institutional effectiveness. Evaluation of students typically do rely heavily on such outcome measures, measures which look simply at the correctness of conclusory statements, and little if any at the basis for making them, and the analysis developed here suggests that this is morally problematic. Anytime an outcome measure produces a false negative assessment of competence which a feasible process measure would have avoided, it would be reasonable to say that some form of interference with a student's interest in intellectual self-determination has occurred. The appropriate standard here is the substituted judgment standard, because it takes priority over the best interest principle in any case in which it applies. It does apply here, even in the absence of any knowledge of individual student aims and preferences, since these have no pertinent bearing on epistemic rationality. The upshot of this simply that the teacher or grader is warranted, first, in

overturning any judgment which the student would not make where she competent in the forms of judgment belonging to the current level of study in the subject domain in question.

### IV. RESEARCH RESULTS

The main methodology in conducting the research is through "snowball sampling" as the research have to identify some research subjects who have characteristics relevant to the studies and in the process of data collection. The populations of this study have separated into two main categories:

- ✓ Students who are taught under Transcendental Meditation (TM) technique.
- ✓ Students who are taught under different modes of teaching accounting ethics e.g. students at Kohlberg's "just community schools" (Shapiro, 2000).

As an additional methodology, this research analyzed various related research document and literatures in order to determine the correct effects of the said technique for the moral development of accounting students.

The results of this study shows that

- ✓ Transcendental Meditation (TM) technique has substantial effects on the development of ethics of accounting students.
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### V. PRACTICAL RELEVANCE

The study provided several contributions to the accounting literature and suggested modified ways in teaching ethics in accounting. Students consider the practice of the Transcendental Meditation technique one of the keys to their academic and professional success.

Scientific research has found that the Transcendental Meditation technique has many profoundly beneficial effects, including Alexander, 2002):

- ✓ Awakening of total brain potential
- ✓ Increased intelligence
- ✓ Clearer, more creative thinking
- ✓ Improved academic and job performance
- ✓ Increased energy (McWilliams, 1999)
- ✓ Reduced stress and stress-related illness
- ✓ Growth of inner happiness (O'Connell, 1994)
- ✓ Increased self-actualization
- ✓ Better social relationships
- ✓ Better health (Lehrer, 2003)

This study shows that Transcendental Meditation (TM) mechanism has substantial effect on the ethical performance of accounting students then accounting institutes and organizations can consider devising a course based on this theory.

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