



Main article

Analysis of compassion in accounting and business students, overall and by gender

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ABSTRACT

Helping students to gain an understanding of accounting issues and to master technical skills are critical to their success in the accounting and business fields. At the same time, educators can assist students by helping them develop character and personal values such as compassion. Being compassionate has a positive impact on a person's life as well as on others with whom he or she interacts, such as colleagues, customers, investors, people in the supply chain, and others. One of the most well-known stories about compassion was told by Jesus of Nazareth, in his parable of the Good Samaritan. The well-known story offers a practical example of what it means to love other people, notably by a person of one race toward a person of another race. Research shows that compassion contributes to higher life satisfaction, better job performance, and improved organizational success. This exploratory study examines the levels of compassion in accounting and business students, provides a gender analysis, and considers the importance of compassion to students pursuing careers in accounting and business. Findings show that there is a significant difference in levels of compassion between female and male students, and that compassion is important to student perceptions of their careers in accounting and business. Educators would do well to discuss compassion with their students, making them aware of its benefit to them personally and to the organizations in which they will work.

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1. Introduction

Sometimes accountants and business managers are portrayed in news and entertainment media as being obsessed with money and profits, while having little compassion for the well-being of people. Reality indicates this is an erroneous stereotype. Successful business operations depend on compassionate concern and care for people. Corporate social responsibility requires compassion. Perhaps in the short-term a company that lacks compassion might be viable; but without compassionate concern for people, long-term success would be virtually impossible. People are the key variable in successful business activity. Company employees, customers, investors, people in the supply chain, and others are critically important to effective business operations.

Compassion can be defined as an interpersonal process in which an individual notices and feels the suffering of others, and then takes action to help the other person. The topic of compassion is important to organizational researchers and

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practitioners (Dutton, Workman, & Hardin, 2014). Employees within a company can experience organizational compassion when they collectively notice, feel, and respond to the suffering of a co-worker (Kanov et al., 2004). Compassion is a motivational force in that it provokes people to act (Dutton & Workman, 2012). Organizational compassion exists when members of a system collectively notice, feel, and respond to pain experienced by members of that system. These processes become collective as features of an organization's context legitimate them within the organization, propagate them among organizational members, and coordinate them across individuals.

Compassion for others has been shown to have a positive impact on an individual's life as well as on others with whom they interact. For example, compassion for others has been found positively related to higher life satisfaction (e.g., Marquine et al., 2015; Sanchez, Haynes, Parada, & Demir, 2018) and job performance (Chu, 2017; Diener & Tay, 2017), and has been posited as a driver of company success (e.g., Friedman & Gerstein, 2017). This study examines the levels of compassion in accounting and business students, considers how important compassion is to people in accounting and business careers, and provides a gender analysis. Accounting educators are well aware that they must help accounting and business students understand business issues and master technical skills. At the same time, educators can assist students by helping them develop character and personal values such as compassion.

2. Review of prior research

2.1. Empathy and compassion

Empathy is defined in the Random House Dictionary of the English Language as “the intellectual identification with or the vicarious experiencing of the feelings, thoughts, or attitudes of another. . . .;” while compassion is defined as “a feeling of deep sympathy and sorrow for another who is stricken by suffering or misfortune, accompanied by a strong desire to alleviate the pain and remove its cause [emphasis added].” The etymology of the word compassion is derived from Latin “pati” and “cum,” literally “to suffer with” (Online Etymology Dictionary, 2019). Therefore, empathy is one's ability to identify with the sufferer, whereas compassion takes it a step farther by including the desire to help the sufferer. Thus, the present authors suggest that the value of compassion compared to the value of empathy is better aligned with the social responsibility requirement of the Code of Professional Conduct (Code) of the American Institute of Certified Public Accountants (AICPA; AICPA, 2014): that is, the need for CPAs to have more than empathy for the public's interest.

2.2. Compassion training

According to Rokeach (1968), a seminal values researcher, personal values are enduring beliefs about the desirable—both in the life goals (end-states) one chooses to pursue, and in the ways (means) one chooses to reach those goals. Personal values are learned through various social interactions that include, but are not limited to, the family and religious institutions (Rokeach, 1968). Nevertheless, research has indicated that using various methodologies including value self-confrontation (e.g., Grube, 1979; Conroy, 1979; Ball-Rokeach, Rokeach, & Grube, 1984; Schwartz & Inbar-Saban, 1988; Diniz, 2015) personal values can be changed, and that such value changes can have positive long-term effects on both attitudes and behaviors.

Using a persuasive technique, Arieli, Grant, and Sagiv (2014) focused on increasing the importance given by samples of US and Israeli college students to the benevolence values included in the Schwartz Value Survey (Schwartz, 1994). The results indicated that the utilized value change methodology resulted in both short-term and long-term increases in the priority given to benevolence values; and that this value change indirectly effected student behavior. Students in the experimental group compared to the control group responded significantly more positively to a community service volunteer opportunity.

Research has also indicated that the benevolence related value of compassion can also be positively impacted by formal instruction. For example, Weng et al. (2013) found that adults who received training in compassion for 30 min per day over 11–14 days significantly increased their altruistic behaviors: “Individuals who trained in compassion for two weeks were more altruistic towards a victim after witnessing a unfair social interaction compared to individuals who trained in reappraisal and to a validation control group” (Weng, 2013, p. 7).

According to Jazaieri et al. (2014), compassion has “a positive orientation towards suffering that may be enhanced through compassion training and is thought to influence psychological functioning” (Jazaieri et al., 2014, p. 23). Their study examined the impact of compassion training on emotion regulation, mindfulness, and affect. Study participants filled out self-report inventories, which tabulated mindfulness, emotion regulation, and positive and negative affect. Compassion cultivation training led to heightened mindfulness and happiness, along with lower levels of worry. A study of college students found that self-compassion was a significant factor in personal well-being (Neely, Schallert, Mohammed, Roberts, & Chen, 2009). Thus, the benefits of being a more compassionate person, compassion toward other and/or self, are quite meaningful.

Very few universities and colleges offer formal learning experiences that inculcate compassion in students. An important question is what are the goals and motivations of college students, the next generation of leaders? Previous research has shown college students to be motivated by personal net gain (Plante, 2008). A study at the University of California used the Compassionate Love Scale to measure compassion in college students. A compassionate person is stirred by another person's suffering and has a desire to help (Plante, 2008). College students can learn to be more compassionate through personal

experience and from an immersive-experience. Research has shown that observational learning and modeling are effective at teaching values, such as compassion (Plante, 2008). The development of positive values in students is a responsibility of education. Theodore Roosevelt put it this way: "To educate a person in mind and not in morals is to educate a menace to society" (Roosevelt, 2019).

Past studies show that people who are compassionate toward others generally have higher levels of life satisfaction, aka happiness (Sanchez et al., 2018). Being happy or satisfied with life leads to better physical and mental health and has been shown to have a positive impact on an individual's life as well as on others with whom they interact. Research indicates that happiness leads to circumstances connected with a higher quality of life. Happy people are typically more cooperative, more productive in their work, earn more income, and contribute more to society (Diener & Tay, 2017).

2.3. Compassion in the workplace

Business people are sometimes stereotyped as being focused on making money at all costs. Perhaps nothing characterized this more than the iconic 1987 motion picture, *Wall Street*, which showed business people carrying out securities trading using nonpublic (inside) information. A major character is portrayed by actor Michael Douglas, who states that "greed is good" (Wall Street, 1987). In actuality, no business can survive in the long run if it engages in unethical behavior (Linnhoff, Martin, Smith & Smith, 2014). Research indicates that business people are motivated like other people. For example, a study comparing artists and businesspersons concluded that the two groups were "no different on intrinsic future aspirations for growth, connection, and contribution" and that "everyone aspires for a meaningful and enjoyable future" (Sheldon & Corcoran, 2018, p. 1).

There is a big job market for people who have compassion, in large and small businesses, in government entities and not-for-profit organizations. The online employment website, Monster, is one of the top ten leading job sites in the world. Monster offers a full assortment of recruiting, job search, career guidance, and talent management services and products. On a recent Monster post, a list of jobs was provided that targeted job-seekers who are empathetic, compassionate people. These job-seekers were described as follows: "Putting yourself in someone else's shoes, seeing things from their perspective... this comes naturally to you. Possibly you even feel their sadness, happiness, or other emotional states yourself" (Swartz, 2019). The list of compassion-related jobs is shown in Table 1.

Corporate social responsibility (CSR) necessitates that people working in the business field, including accountants, have compassion for others and society as a whole. This compassion can motivate socially responsible actions. CSR is defined as "carrying out business operations in a way that benefits society, which includes ethical marketing practices, protecting the natural environment, wisely using assets, maintaining financial soundness, enhancing investment value, and treating people, including both genders, fairly" (Russell & Smith, 2018).

While CSR of course requires following the law, CSR often requires that businesses go beyond the minimum legal requirements to do what is best for society. In other words, compassion mandates that what is good for society/others takes precedence over an individual's self-interest or a company's profit interest. According to ethicist Chuck Colson, such behavior is actually essential for the long-term survival of a society. How could a society function if everyone did only what was in their personal best interest, without regard for the impact of their actions on others (Linnhoff, Martin et al., 2014).

In his book, *Against the Night*, Chuck Colson (1989) observed: "A nation or a culture cannot endure for long unless it is undergirded by common values such as valor, public spiritedness, and respect for others and for the law; it cannot stand unless it is populated by people who will act on motives superior to their own immediate interest. Keeping the law, respecting human life and property, loving one's family, fighting to defend national goals, helping the unfortunate, paying taxes--all these depend on the individual virtues of courage, loyalty, charity, compassion, civility, and duty" (Colson, 1989, p. 67).

Accountants have many roles in business and society, mostly in three major fields of work: public accounting, industry, and government/not-for-profit accounting. In all fields, compassion may come into play in a variety of ways, notably in

Table 1
Careers requiring compassion.

Social worker	Jobs in this field include work with family services or aid agencies, hospitals, and employee assistance programs. Social workers need effective listening skills and know about helpful resources.
Nursing	Among jobs in this field are those that involve work at hospitals, clinics, schools, retirement homes, and special needs centers.
Caregiver or personal support worker	Among jobs in this field are those that involve assisting children, the elderly, or people with disabilities.
Educators	Jobs in this field include primary, secondary and post-secondary schools, as well as tutoring companies, private sector training, daycare centers, English as Second Language (ESL) facilities, and fitness instructors.
Corporate social responsibility (CSR) jobs	Jobs in this field are found in business, not-for-profit organizations, and government entities. Examples of work include sustainable supply chain management, fair trade negotiating, and managing an organization's branded charitable giving.
Cause related not-for-profit careers	Jobs in this field are found at numerous charitable and not-for profit organizations, e.g. churches, Salvation Army, World Relief, March of Dimes, etc.

Adapted from: Swartz, M. (2019). Best Jobs For People With Higher Empathy. Monster.com. Retrieved 5 January 2019 from <https://www.monster.ca/career-advice/article/jobs-higher-empathy>.

helping guide their organizations to make socially responsible decisions regarding developing fair compensation programs (Loveland, Smith, & Smith, 2019c, Russell & Smith, 2018, Blazovich, Cook, & Smith, 2014, Smith, 1983), examining consequences of entrepreneurial activity (Dana, 1995, Dana, 2009), guiding business governance (Axtell, Smith, & Tervo, 2017), advancing exemplary ethical standards (Linnhoff, Martin et al., 2014, Smith, 2003, Kerr & Smith, 1995), evaluating company financial status (Martin, Smith, & Smith, 2016), dealing with tax matters (Carpenter, Lassila, & Smith, 2013, Lassila & Smith, 2012, Lassila, Omer, Shelley, & Smith, 2010), overseeing audit matters (Grossman, Pitman, Smith, & Tervo, 2019, Tervo, Smith, & Pitman, 2013, Warren & Smith, 2006), evaluating a company's reputation (Loveland, Smith, & Smith, 2019a, Loveland, Smith, & Smith, 2019b, Smith, Smith, & Dunbar, 2014, Smith, Smith, & Wang, 2010), reviewing environmental issues (Broker, Durr, & Smith, 2019, Blazovich, Smith, & Smith, 2013), evaluating use of innovative products such as GMO foods (Linnhoff, Volovich, Martin, & Smith, 2017; Martin, Durr, Smith, Finke, & Cherry, 2017), economic development (Smith, Sutrick, & Antony, 2019), and assessing employees' work-life balance (Blazovich & Smith, 2018, Linnhoff, Smith, & Smith, 2015).

2.4. Compassionate companies combat social problems

Numerous societal issues are connected to compassion or lack thereof. To illustrate this point, consider human trafficking, which has become one of the biggest issues facing business and society. Human trafficking, which is also referred to as modern-day slavery, is the treatment of people as property for injurious activities such as forced labor, sexual exploitation, and organ trade. Estimates by the United Nation's International Labor Organization indicate that there are 21 million human trafficking victims in the world (Martin & Smith, 2015). Human trafficking is a notable gender issue, as females are a disproportionate share of the victims. Females make up about 70 percent of trafficking victims (Martin, Smith, & Smith, 2017).

Governments and non-profit organizations have been fighting human trafficking for years, but have not been successful in eliminating the problem. Some business firms have joined the fight by monitoring human exploitation within their supply chain and among their business partners. Companies that are compassionate about eliminating human trafficking can map their supply chains, from raw materials to finished products, and identify areas where human trafficking may occur. In areas of high-risk, the company can require suppliers and business partners to undergo audits by external auditors. Company employees can also be trained on recognizing signs of human trafficking and where to report it (Martin, Smith et al., 2017). The Global Business Coalition Against Human Trafficking (gBCAT) is comprised of business firms whose mission is to prevent and reduce human trafficking (Smith & Betts, 2015). Prominent members include Microsoft, Carlson, Amazon, and Coca-Cola. They provide resources and training materials to help companies prevent human exploitation in their business operations.

Accountants play an important role in identifying the occurrence of human trafficking in business operations. A social audit involves the inspection of a company's supply chain and business operations for signs of human exploitation. Social audits can be done internally by management accountants and auditors, or externally by a CPA firm (Martin, Smith et al., 2017).

While, human trafficking is often associated with developing countries, the problem is actually a worldwide problem, to which both advanced countries and developing countries contribute (Martin, Smith et al., 2017; Linnhoff, Martin et al., 2014). Ultimately, the elimination of human trafficking will happen only when individuals decide to have compassion, to value the lives and worth of other people higher than their own self-benefit and personal pleasure.

When people have compassion, they receive positive personal outcomes and make a positive impact on those around them, in their workplace and in society overall. For accounting and business educators, an important question is to what extent is compassion present in students. Some past research suggest females are more compassionate than males (Brabeck, 1983). Consequently, to know if gender still plays a role would be of interest. A better understanding of the topic of compassion will benefit educators, as they can make the case to their students of why the topic is important both in students' personal lives but also to society overall.

2.5. Can compassion be bad?

While the research literature overwhelmingly focuses on benefits of compassion, not everyone necessarily thinks compassion is always a good thing. For example, critics might regard a manager who is "too compassionate" as being unable to make hard decisions, such as firing an incompetent or unethical employee; or closing a manufacturing plant or retail store that is unprofitable, for the reason that many workers may then be unable to find employment elsewhere. This perhaps could even lead to managers, such as controllers, to compromise their fiduciary responsibilities (cf., Eskenazi, Hartmann, & Rietdijk, 2016). This premise assumes that the "compassionate" person would neglect their ethical obligations, so that she or he could then show compassion. This potential quandary is addressed in ethics-related literature—that is, what does an ethical person do when facing an ethical dilemma in which one virtue, such as being compassionate, seems to conflict with some other virtue such as honesty or fulfilling fiduciary responsibility. The basic answer is that compassion, a good attribute, would not be used by an ethical person to justify violating ethical responsibilities, such as honesty, serving the public interest, or fulfilling fiduciary responsibility (cf., Ariail, Smith, & Smith, 2020; Smith, Smith, & Brower, 2016; Sharpe, Grossman, Smith, & Smith, 2015; Keller, Smith, & Smith, 2007). On the other hand, an unethical person would do as they wish, regardless of her or his compassion level.

3. Theoretical framework

A theoretical framework for examining compassion includes theories concerning compassion in people, along with theories regarding the economic and sociological explanations for negative consequences associated with lack of compassion. These consequences include the mistreatment of people, disregard for community and environmental issues, and major social ills such as poverty. In the case of poverty, a lack of compassion is a key factor connected to a myriad of negative effects on people, disproportionately affecting women and children. Thus, the effects of compassion, notably on poverty, make it a gender issue (cf., [Jacobson, 2018](#); [Spencer, 2018](#)). Concerning compassion theory, three possible paradigms are as follows:

3.1. An evolutionary theory of compassion

The evolutionary theory of compassion is ubiquitous in psychological research. The often-cited work by [Goetz, Kelter and Simon-Thomas \(2010\)](#) addresses the evolution of compassion, indicating it to be a unique affective experience that has the major role of enabling cooperation and protection of people who are weak and suffering. These academicians explain the way that compassion affects moral judgment and behavior, varies across cultures, and can involve specific configurations of neural activation.

3.2. An emancipatory theory of compassion

The emancipatory theory of compassion was put forward by [Georges \(2013\)](#). Her definition of compassion was as follows: “a sympathetic consciousness of others’ distress with a desire to alleviate it” ([Georges, 2013, p. 2](#)). Based on this theory, suffering and biopower (power over other bodies) are inextricably connected with the absence or presence of compassion.

3.3. A religiosity theory of compassion

The religiosity theory of compassion is derived from the foundation of a supernatural creator, aka God, who establishes a moral law requiring that people put the needs of others ahead of themselves. The moral requirement of compassion has been expressed in many writings (cf., [Armstrong, 2010](#); [Lewis, 2009](#)). Perhaps the most well-known religious story mandating compassion comes from the story of the Good Samaritan ([Darley & Batson, 1973](#)). Jesus of Nazareth told the parable of the Good Samaritan (Luke 10:25–37) to provide a practical example of what it means to love other people, which he said was the second greatest commandment ([Teacher’s Bible, 2005, pp. 924–925](#)).

In the parable, the Samaritan stopped and gave aid, with no expectation of recompense, to a gravely injured robbery victim who was a member of another race, generally regarded as hostile to Samaritans, thereby making the act of aid even more remarkable. In the spring 2020, people across the United States expressed concerns of racial discrimination toward the Black and African American community. [Ellison-Taylor](#) notes that this “time of unrest has provided an opportunity for CPAs to make an impact in their workplaces and the community” ([Ellison-Taylor, 2020, p. 25](#)). [Jonathan Isaac](#), a star NBA player, observed that Jesus’ gospel message would enable people to draw “closer together and get past skin color. And get past anything that’s on the surface and doesn’t really get into the hearts of men and women” ([Mauch, 2020](#)). Showing compassion, especially toward people of another race, has likely never been more relevant than in 2020.

The need for virtue or moral ethical education has been advanced in numerous academic studies. A few have argued that virtue cannot be taught, while most have argued that virtue can and must be taught (cf., [Canarutto, Smith, & Smith, 2010](#); [Smith, Smith, & Mulig, 2005](#)). “Socrates argued that if virtues could be taught, teachers of virtues would be universally recognized. Protagoras countered powerfully that virtues could and indeed are taught by parents, friends, spouses, early childhood stories, and colleagues. Where Socrates appeared to argue that no one teaches virtues, Protagoras argued that everyone teaches them” ([Pence, 1983, p. 189](#)).

[Sprecher and Fehr \(2005\)](#) created a compassion scale that can be used to measure compassionate love to close others and humankind or strangers. For scale validation, the researchers examined: “(i) the degree to which compassionate love is associated with empathy and related other-orientations, (ii) how compassionate love is associated with the provision of help and social support to others, and (iii) how religiosity or spirituality is associated with the degree to which compassionate love is experienced for others” ([Sprecher & Fehr, 2005, p. 630](#)).

[Sprecher and Fehr](#) referred to a definition of compassion by [Lazarus \(1991\)](#), as “being moved by another’s suffering and wanting to help” ([Sprecher & Fehr, 2005, p. 630](#)). The researchers expound stating that, “compassionate love. . . includes tenderness, caring, and other aspects of empathy, but also behavioral predispositions such as self-sacrifice. Compassionate love may be more enduring because it is likely to be experienced independent of a specific target eliciting the experience, whereas empathy may occur specifically in response to the suffering of someone” ([Sprecher & Fehr, 2005, p. 630](#)).

4. The need for compassion in accounting

The need for compassion in accounting and accounting education is related to at least the following three areas: the need for accounting students to possess soft skills in addition to the technical skills of the accounting profession; the need to

inculcate accounting students with the values of the accounting profession; and the need for the accounting profession to focus on improving the tone-at-the-top in both industry and public accounting

4.1. Soft skills of accountants

The purpose of the Pathways Commission, created by the AAA and the AICPA, is to grow the partnership between academia and practice. The Commission's report accentuated the necessity for accounting graduates to match the needs of employers. The need for future accountants pertains not only to the quantity of accounting graduates, but also the competency of these graduates. Employers specifically want future accountants of ethical character who are capable of making ethical decisions (Pathways Commission, 2012). The Pathways Commission tasks accounting educators with the job of instilling ethical standards and decision-making in their students. Academic curriculum should include instruction on the accounting profession's societal purposes. Pedagogy should reflect the ethical nature of the accounting profession (Pathways Commission, 2012).

The International Accounting Education Standards Board (IAESB), which is part of the International Federation of Accountants (IFAC), feels it is the job of educators to instruct students on the values of the accounting profession and train them in ethical behavior. If future accountants are to take ethics seriously in the workplace, then ethics must have a key role in the educational process (IASB, 2008). Universities and other educational institutions can find assistance in teaching professional values and ethics from the IAESB. The IAESB provides International Educational Standards (IES) that are essential in training new accountants. IES 4 stipulates that IFAC members offer educational programs that impart professional values and ethics. The goal of these programs is to instill ethical behavior and decision-making in future accountants that will uphold the public's interest (IES 4, 2014).

The skill of ethical decision-making and the possession of ethical values can be considered "soft skills." Research by Ahadiat and Smith (1994) found soft skills important to CPA recruiters. Of the top ten employee attributes sought by recruiters, four of them were soft skills (Ahadiat & Smith, 1994). Another study found that personal attributes are the five most important reasons for hiring a new entry-level accountant (Ahadiat & Martin, 2016). Gerstein and Friedman (2016) believe accountants should be the ethical leaders of the company. As such, accountants must have the soft skills of empathy and compassion along with ethical decision-making (Gerstein & Friedman, 2016).

Empathy and compassion are soft skills that are vital to ethical behavior (Goetz et al., 2010). Accounting curriculum should of course include the technical skills, but educators should also include soft skills in order to fully prepare future accountants for the workplace. Recruiters are making hiring decisions and gauging person-organization fit based in part on soft skills (Chatman, 1991). In maintaining personal integrity and professional ethical standards, soft skills are vital.

4.2. Ethical values of the accounting profession

Integrity is a central principle of the accounting profession. Accordingly, the Code indicates that in order "to maintain and broaden public confidence, members should perform all professional responsibilities with the highest sense of integrity" (AICPA, 2014, ET § 0.300.040.01); and that "integrity is measured in terms of what is right and just" (AICPA, 2014, ET § 0.300.040.04). Thus, member accountants must test their decisions by this standard; a standard that requires ethical decision-making. According to the empirical review of research on compassion by Goetz et al. (2010), compassion is a unique emotion that can be considered a "moral barometer" in that "it closely tracks suffering, responsibility, vulnerability, and other harm-related concerns and serves as an intuition that guide attitudes that seek remedy to unjustified suffering or need" (Goetz et al., 2010, p. 366). Their review indicated that "... compassion is a different moral emotion, one that motivates morally relevant judgment and action across domains" (Goetz et al., 2010, p. 367).

In line with research indicating the unique ethical quality of compassion, Cameron and Payne (2012) investigated the role that compassion plays in moral self-concept. In their study, 101 college students viewed images that induced compassion while being in three emotional conditions: regulate compassion, regulate distress, and non-regulate. Immediately after viewing the images, the students completed measures of moral flexibility (expedient violation of moral rules) and moral identity (self-identification with morality). The results suggested "... that participants who regulate their compassion either devalue being moral or relax their beliefs about moral rules. ... Suppressing compassion in particular appears to undermine moral identity and moral principles which could [adversely] influence moral judgments and moral behaviors" (Cameron & Payne, 2012, p. 228). Thus, for accountants, the value of compassion may be an essential element of integrity which requires ethical judgments and ethical behaviors.

Research by Ariail et al. (2020) indicated that the most important values of the accounting profession are competent, honest, responsible, independent, courageous, and loving. These six values connect to values embedded in the principles of the Code (AICPA, 2014). Thus, all six can be regarded as ethical values.

Ariail et al. (2020) indicated that the value of loving is related to the public service focus of the accounting profession. The present authors suggest that the value of compassion is also related to the Code's mandate that CPAs "... should accept the obligation to act in a way that will serve the public interest, honor the public trust, and demonstrate a commitment to professionalism" (AICPA, 2014, ET § 0.300.030.01). The Code defines "... public interest ... as the collective wellbeing of the community of people and institutions that the profession serves" (AICPA, 2014, ET § 0.300.030.02). The authors posit that for CPAs to be driven to act in the best interest of the public, they must have compassion for the public. They must be able

to not only put themselves in the public's place (empathy), but also have the desire to help the public, which demands compassion.

4.3. Tone-at-the-top

Many of the accounting frauds that were revealed around the turn of the century such as WorldCom, Enron, HealthSouth were linked to unethical tones-at-the-top of the organization (e.g., [Beam & Warner, 2009](#); [Amernic & Craig, 2013](#); [Soltani, 2014](#); [Campbell & Goritz, 2014](#)). More recent frauds such as at Colonial Bank ([Ariail & Crumbley, 2019](#)), the non-financial type fraud at Volkswagen ([Ariail, Cobb, & Crumbley, 2019](#)), and the cheating scandal at KPMG (US Sec, 2019; [McKenna, 2019](#)) have also been linked to the unethical tones communicated by leadership.

In a study conducted with investment banking leaders and subordinates in London, perceptions of ethical leadership were found to be positively related to subordinate compassion towards their peers—peer directed organizational citizenship behaviors. This study suggests that the ethical actions of leaders provide subordinates with a moral reference point. Supervisors exemplify feelings of humanity through their treatment of employees. Supervisors can instigate a compassion-based mechanism that encourages ethical behavior and citizenship ([Zoghbi-Manrique-de-Lara & Viera-Armas, 2019](#)).

A strong moral perspective is a component of authentic leadership theory—a component that [Avolio and Gardner \(2005\)](#) indicated is crucial to authentic leadership development. Another component is that of heart. [Powlus \(2017\)](#) indicated that "... authentic leaders have heart., which shows in their compassion. They are sensitive to others' needs and are willing to help them" ([Powlus, 2017](#), para. 7).

[Hu et al. \(2018\)](#) found perceptions of workplace compassion indirectly related to proactive behaviors derived from authentic leadership. The positive and significant relationship between authentic leadership and proactive behaviors was moderated by compassion. "When the level of compassion at work ... [was] high, authentic leadership ... [had] a positive effect on psychological capital; when the level of compassion at work ... [was] low, authentic leadership ... [had] no effect on psychological capital" ([Hu et al., 2018](#)).

In addressing the need for leaders in all organizations, including accounting organizations, to lead with compassion (a compassionate tone-at-the-top) [Friedman and Gerstein \(2017\)](#) asserted that "... organizations that want to thrive must be run by compassionate leaders. A culture of compassion and caring must permeate the entire organization" ([Friedman & Gerstein, 2017](#), p. 2).

5. Research questions and methodology

No prior research has been found that investigated the level of compassion of accounting and business students. In prior studies with various samples of accounting students and accounting professionals, values have been found to differ by gender (e.g., [Giacomino & Eaton, 2003](#); [Windsor & Dagwell, 2014](#)) and with females giving a higher priority than males to moral (ethical) type values ([Ariail, Abdolmohammadi, & Smith, 2012](#)). Research with non-accounting/business subjects have suggested that females compared to males are more compassionate ([Brabeck, 1983](#)). Therefore, the objective of this exploratory research is to develop a benchmark of levels of compassion amongst accounting and business students and to determine if such levels of compassion differ by gender. ANOVA was used to test differences. Accordingly, the following research questions are posed:

RQ1: *Is there a significant difference in compassion levels between female and male accounting and business students?*

RQ2: *Is compassion important to students pursuing careers in accounting and business?*

Data for the study was obtained from a survey of college business and accounting students attending state universities located in the southeast and southwest regions of the United States.¹ Prior studies show that samples of college student samples are generally representative of the larger population (cf., [Seock & Chen-Yu, 2007](#); [Peterson, 2001](#)) and college student samples are found in numerous previous studies (cf., [Linnhoff, Smith, & Smith, 2014](#); [Ristino, 2013](#); [Chhabra, 2010](#); [Connaway, Radford, Dickey, Williams, & Confer, 2008](#)). The survey instrument was designed to gather perspectives of respondents on compassion-related issues. The survey instrument acquired demographic data, such as gender and age, and included the 21 questions that are used to compute the compassion score on the Sprecher and Fehr's Compassionate Love Scale ([Sprecher & Fehr, 2005](#)).

6. Results

A demographic breakdown of the sample respondents is shown in [Table 2](#). All respondents were accounting and business students. The respondents had an average age of 23.7 years. Respondents were fairly evenly split by gender, comprised of

¹ The study complied with research ethical standards: (1) Ethical approval: All procedures performed involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards, (2) Informed consent: Informed consent was obtained from all individual participants included in the study.

Table 2
Demographic breakdown of sample respondents.

Average age	23.7
Age range	18–56
Gender:	
Female	47.1%
Male	52.9%
Country of origin:	
US	87.4%
Non-US	12.6%
Average years of work experience:	6.0

47.1 percent females and 52.9 percent males. A total of 278 usable responses were obtained, which included answers to all 21 questions used to compute the compassion score on the Sprecher and Fehr's Compassionate Love for Humanity (CLFH) Scale (Sprecher & Fehr, 2005).

Table 3 shows the overall average scores for each statement used to compute the Sprecher and Fehr's Compassionate Love for Humanity (CLFH) Score. Statements were answered using a 7-point scale: 1 = Not at all true of me, 2 = Not true of me, 3 = Seldom true of me, 4 = Undecided, 5 = Sometimes true of me, 6 = True of me, 7 = Very true of me. Scores for individual statements do not determine a person's compassion level, only the composite CLFH score does that. While the table provides the average female and average male scores for each statement, only the difference in the average composite CLFH score for females and males is used to determine whether females and males are significantly different regarding compassion level.

Regarding the 21 statements comprising the CLFH composite score calculation, males and female responses were significantly different ($p < .10$) for all statements except Statement 7: "I would rather suffer myself than see someone else (a stranger) suffer." For Statement 7, the overall average was 4.6, male average 4.4, and female average 4.7 ($p = .126$). For Statement 1: "When I see people I do not know feeling sad, I feel a need to reach out to them," the overall average score was 4.6. Females had a higher average (4.9), compared to males (4.4) ($p = .001$). For Statement 3: "When I hear about someone (a stranger) going through a difficult time, I feel a great deal of compassion for him or her," the difference was larger. The overall average was 5.3; females averaged 5.9 and males average 4.8 ($p = .000$).

Table 3
Average scores on compassionate love for humanity (CLFH) scale.

Statement	Overall avg score*	Fem avg score	Male avg score	Significance, p=
1 When I see people I do not know feeling sad, I feel a need to reach out to them.	4.6	4.9	4.4	0.001
2 I spend a lot of time concerned about the well-being of humankind.	4.8	5.2	4.5	0.000
3 When I hear about someone (a stranger) going through a difficult time, I feel a great deal of compassion for him or her.	5.3	5.9	4.8	0.000
4 It is easy for me to feel the pain (and joy) experienced by others, even though I do not know them.	5.1	5.5	4.8	0.000
5 If I encounter a stranger who needs help, I would do almost anything I could to help him or her.	4.7	4.9	4.5	0.029
6 I feel considerable compassionate love for people from everywhere.	5.0	5.4	4.7	0.000
7 I would rather suffer myself than see someone else (a stranger) suffer.	4.6	4.7	4.4	0.126
8 If given the opportunity, I am willing to sacrifice in order to let people from other places who are less fortunate achieve their goals.	4.8	5.0	4.6	0.048
9 I tend to feel compassion for people, even though I do not know them.	5.4	5.7	5.0	0.000
10 Once of the activities that provides me with the most meaning to my life is helping others in the world when they need help.	5.1	5.4	4.8	0.002
11 I would rather engage in actions that help others, even though they are strangers, than engage in actions that would help me.	4.6	4.8	4.3	0.003
12 I often have tender feelings toward people (strangers) when they seem to be in need.	5.0	5.4	4.6	0.000
13 I feel a selfless caring for most of mankind.	4.8	5.1	4.5	0.000
14 I accept others whom I do not know even when they do things I think are wrongs.	4.6	4.8	4.3	0.013
15 If a person (a stranger) is troubled, I usually feel extreme tenderness and caring.	4.6	4.9	4.4	0.004
16 I try to understand rather than judge people who are strangers to me.	5.5	5.9	5.2	0.000
17 I try to put myself in a stranger's shoes when he or she is in trouble.	5.3	5.6	5.1	0.001
18 I feel happy when I see that others (strangers) are happy.	5.7	6.1	5.4	0.000
19 Those whom I encounter through my work and public life can assume that I will be there if they need me.	5.7	5.9	5.6	0.017
20 I want to spend time with people I don't know well so that I can find ways to help enrich their lives.	4.4	4.6	4.2	0.066
21 I very much wish to be kind and good to fellow human beings.	6.3	6.5	6.1	0.000
Average CLFH Score**	5.0	5.3	4.8	0.000

* All scores for overall, female, and male are significantly different from neutral (4.0).

** The difference between average female and male CLFH scores is significant ($p < .000$).

For Statement 18: "I feel happy when I see that others (strangers) are happy," the difference between female scores and male scores was notable. The overall average was 5.7; females averaged 6.1 and males averaged 5.4 ($p = .000$). For Statement 19: "Those whom I encounter through my work and public life can assume that I will be there if they need me," females and males had similar scores. The overall average was 5.7; females averaged 5.9 and males averaged 5.6 ($p = .017$). Regarding the Compassionate Love for Humanity composite score, the overall average was 5.0; females averaged 5.3 and males averaged 4.8. The difference was significant ($p = .000$).

With regard to the question of whether compassion is important to students pursuing careers in accounting and business, results indicate the answer is yes. The review of past research suggests that compassion is fundamental to careers in accounting and business, and to having a fulfilling life in general. The need for compassion is further supported by the student responses to the last statement on the Compassionate Love for Humanity questionnaire. For Statement 21, the last statement: "I very much wish to be kind and good to fellow human beings," females and males again had similar scores. The overall average was 5.0; females averaged 5.3 and males averaged 4.8 (where 7 is "very true of me," the highest point on the scale). Thus, accounting and business students very much want to be "kind and good," which would include being compassionate.

7. Summary and conclusions

This exploratory study examined levels of compassion in accounting and business students. The first research question concerned whether there was a significant difference in compassion levels between female and male accounting and business students? Females had significantly higher average scores than males on the Compassionate Love for Humanity (CLFH) Scale. Thus, gender appears to be a factor in the level of compassion of business and accounting students, affirming some past studies that showed females with higher compassion scores.

The second research question concerned whether compassion is important to students pursuing careers in accounting and business. CLFH scores for females and males were significantly above neutral. Further, the study participants indicated a desire to be "kind and good," which is correlated with compassion. The review of prior studies indicates that compassion is important to people working in accounting and business, both on a personal and corporate level. Compassion contributes to a person's life satisfaction and job performance. Compassionate employees contribute to business operations by advancing corporate social responsibility.

The value of Compassion has an impact on both a personal level and on society in general. To achieve successful business operations, accountants and business managers need to have compassionate concern for colleagues, customers, investors, people in the supply chain, and others. Thus, findings of this study show that accounting and business students value compassion. Educators would do well to discuss compassion with their students, making them aware of its benefit to them personally and to the organizations in which they will work.

8. Limitations and future research

The current study was limited by the regional sample of accounting and business students, which were drawn from two state universities, located in the southeastern and southwestern US. Thus, the sample is not necessarily representative of all college students. Future research may benefit from drawing student samples from universities located in other regions of the US. In addition, future research may benefit from including samples of students from fields of study other than accounting and business. This research, which was exploratory in nature, provides a benchmark for future studies that evaluate compassion in accounting and business students.

A future study could examine the compassion levels of students in other countries, which could be compared to results of this study of US students. While there were some non-US students in the current study, the number was insufficient for detailed analysis. In addition, it is somewhat problematic to aggregate non-US students all together, as some may be from cultures/countries much like the US, while others may be from cultures/countries vastly different. Further, non-US students attending US universities may not be representative of their non-US locations, as compared to students who actually live at non-US locations. Another possible extension of the current study would be to examine compassion levels of non-students, such as older, working people.

The study was limited to one time period. Thus, a future study of a different time period could make a longitudinal comparison to the current study to determine whether compassion levels change over time. In addition, this study described only some of the benefits connected to compassion, how it affects an individual and those with whom he or she interacts. Future researchers may benefit from examining and reporting on other benefits and issues associated with compassion. This study analyzed differences between genders. Future studies could analyze other potential differences, such as between accounting and marketing, accounting and general business, etc.

With compassion posited as an important "soft skill" for accounting and business students to be successful in their future jobs, as a value needed in serving the public, as instrumental in institutional success, and as related to an ethical tone-at-the-top, the authors recommend that future research focus on developing pedagogies that target this value. Using the present study's compassion survey in a pre-test and post-test methodology could provide researchers with input regarding the efficacy of such pedagogies, while also providing information that could improve such instruction.

Other potential future studies might evaluate the pros and cons of compassion within the accounting setting. For example, a survey might be used to evaluate whether people who have high compassion scores would be willing to overlook unethical behavior because they think holding people accountable is somehow not compassionate. Another possible analysis could be made of the relationship between compassion and whistle-blowing. A further avenue for research could be to survey students on internships to determine whether students' favorite supervisors/mentors had low or high levels of compassion.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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