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ISBN 978-81-925978-5-0

Proceedings of The IAARHIES International Conference



Date: 28-29 July, 2016, Venue: Saint Petersburg, Russia

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Proceedings of
IAARHIES 21ST INTERNATIONAL CONFERENCE
Saint Petersburg, Russia

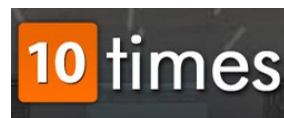
ISBN – 978-81-925978-5-0

Organized by:



Date of Event:
28-29 July, 2016

Media Partner:



Office Address:

The Society for Academic Research,
A-65, Gole Market, Near HP Petrol Pump, Jawahar Nagar, Jaipur, Rajasthan
302004 (India)

e-mail: info@iaarhies.org, website: www.iaarhies.org

**Publisher: Laadli Publishers,
Jawahar Nagar, Jaipur, 302004 (Rajasthan)**

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Saint Petersburg, Russia**

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ISBN – 978-81-925978-5-0

**Type set and Print partner:
Pradeep Computers,
Jaipur India**

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The **IAARHIES** (The International Academic Association of Researchers in Humanities, IT, Engineering & Science) is an international non-profit forum and association of researchers in the field of Humanities, Information Technology, Engineering and Science. IAARHIES is the brand name of The Society for Academic Research (SAR), registered under the section 20 of Societies **Registration Act 1860**.

IAARHIES, under the aegis of The Society for Academic Research (Regd.) established in Jaipur, India is an international, independent, private, non-profit and chartered association founded in 2015 to support and encourage research work in the various subjects under Humanities, Information Technology, Engineering and Science. IAARHIES was established as an association of researchers, scholars, students and professors from different discipline with a mission to organize international conferences and workshops. Our conferences are aiming at bringing researchers from various fields to share their current research, ideas and experiences.

Objective of SAR:

- To provide platform to the researchers of various subjects under Humanities, IT, Engineering and Science for presentations of their respective research papers through Society's Conferences, Seminars, workshops etc being organized globally.
- To publish these new findings through society's e-journals, books and proceedings.
- To establish e-journals library for free access of the public, government and institutions.
- To provide acknowledgements and to promote to researchers for new findings.
- To provide for education and training in such branches of learning as it may deem fit.
- To provide for research, consultancy and advancement of and dissemination of knowledge.
- To do all such other acts and things as may be necessary or desirable to further the objects of the institute.

The **IAARHIES** platform is available to all those who are serving in the field of education in any form, and are always ready to give their innovative thoughts for the welfare of education. We promise to convey all these new research/theory in the developing sector of education through our journals and publications. We at **IAARHIES**, are committed for the sustainable development of education.

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EDITORIAL

A warm greetings from IAARHIES and the Conference organizing Committee!

At the very outset, we extend a warm welcome to all our distinguished guests, speakers and the participants who have joined us for this International Conference in Saint Petersburg, Russia.

We are happy to receive the research papers from all part of the world and some of the best papers published in this proceedings. The current edition of the proceedings brings out the various research papers from diverse area of Business, Education, Management, Engineering, Technology, and Humanities. The IAARHIES conferences are an attempt to provide a platform to the researchers, educators and professionals to present their innovative thoughts and discoveries and to explore future trends and applications in the various fields of Learning. However, this conference will also provide a forum for dissemination of knowledge on both theoretical and applied research on the above said areas with an ultimate aim to bridge the gap between these coherent disciplines of knowledge. Our final goal is to make the Conference proceedings useful and guiding factor to audiences involved in research in these areas, as well as to those involved in design, implementation and operation, to achieve their respective goals.

We once again are thankful to all the delegates participating in this event in Saint Petersburg, Russia. We are sure about the contributions to be added by the participating authors to the research community and rapidly growing field of education throughout the globe. We are also thankful to all the International advisory members and reviewers for making this event a successful one.

We are specially thankful to **Ms. Thabisa Matsea, Dr. Morteza Taheri, Dr khadijeh irandoust, Dr. Ali Zamani Alavijeh and Dr. Manoch Aree** for their valuable contribution in the IAARHIES International Conferences in Saint Petersburg, Russia. We wish them all the success in life ahead.

*“I shall be telling this with a sigh
Somewhere ages and ages hence:
Two roads diverged in a wood, and I—
I took the one less traveled by,
And that has made all the difference.”*

-Robert Frost

Sandeep Kumar
(Chairman, SAR)

Dr. Hardev Sharma
(Gen. Secretary, SAR)

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The Relationship Between Gardner's Multiple Intelligences and the Field of Study with Self-Efficacy and Job Satisfaction of Secondary School Teachers in Mashhad

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ABSTRACT: In today's societies, all nations with advanced and developing social and political system, are considering the issue of Education and even they give more attention to it than other social activities. Because today, they believing in the upbringing of the children as the needs of social life. The aim of the present study was to find out the relationship between Gardner's multiple intelligences and the field of study with self-efficacy and job satisfaction of secondary high school teachers in Mashhad city. This study was kind of a descriptive and correlational study. The population in this study included all secondary high school teachers in Mashhad city include all seven educational areas, who were 3500 teachers and taught in the academic year 2013-2014. The sample used Morgan table to select 346 People which were multi step clustered. The study used questionnaires and interviews. The findings through the SPSS 22 analysis showed that there was no significant relationship between Gardner's multiple intelligence with self-efficacy and self-efficacy with job satisfaction of secondary school teachers in Mashhad. Also, there was a significant relationship between Gardner's multiple intelligences with job satisfaction, educational field with self-efficacy and job satisfaction of teachers of secondary high school in the city of Mashhad.

Keywords: Gardner's multiple intelligences, self-efficacy, field of study, job satisfaction, and teachers of secondary school

1 INTRODUCTION

In today's society, all nations with advanced and progressive social and political system, pay attention to the issue of education and consider it more important than other social activities. Because today, the upbringing of children is known as the most important needs of social life [1]. The importance of education is an undeniable fact, is our present and future capital, a capital that cannot put a price on it. It is what has led human being from the era of darkness and ignorance to the era of light [2].

Intelligence as a cognitive ability was introduced in the early twentieth century by Alfred Binet. Today, intelligence is not considered as one overall ability but it is considered as a set of different capacities. Multiple intelligences theory emerged by Gardner; professor of education and training Harvard University. In his opinion, the traditional notion of intelligence, which is based on IQ measurement, is very limited and imperfect. According to Gardner, intelligence is used to solve problems and creates products that are considered valuable in a society and culture [3].

Howard Gardner, a Contemporary psychologist, offered the first definition of intelligence to the effect that intelligence is the ability to create effective product or a valuable service in a culture, he classified eight different species intelligence by challenging the traditional conception of intelligence. These categories include: verbal-linguistic intelligence, logical-mathematical intelligence, Location- visual intelligence, motional-physical intelligence, musical intelligence, interpersonal intelligence, intrapersonal intelligence and naturalist intelligence [4].

According to Gardner, multiple intelligences can have an important role in learning and teaching students. Awareness of the theory of multiple intelligences motivates teachers on to find different ways to assist all of their classroom students. According to Gardner, the basis for theory of multiple intelligences is to respect individual differences, the variety of learning methods, methods of assessment methods and different effects left by these differences [5].

Job satisfaction refers to the individual's perception of its work and to the positive attitude that person has towards the profession, too [6]. In another definition, job satisfaction is a positive emotional state and at the same time, enjoyable that one feels from his job [7]. It could be said that job satisfaction is an essential element of mental health and general well-being of their staff [8] or job satisfaction is a measure that shows the staff is satisfied and happy with their jobs [9].

Job satisfaction is an important factor in increasing the effectiveness and career success as well. Development is created by interested efficient human resources who have a deep emotional bond with jobs. The tremendous force of teachers and educators training students must be interested in their jobs to be able to flourish students' potential abilities [10].

According to David Card and collaborators, as psychological factors deals with a person's psyche, therefore, they can be considered an important predictor of job satisfaction criteria. In his opinion, one of the most important factors of psychology is to pay attention to people's self-assessment. Basically, the individual's perception of self, his ability to control emotions and sense of personal responsibility makes the individual understands the job status and responds to it [11].

Teachers' self-efficacy, indirectly affects the job satisfaction to the extent that they deal with inherent needs of the efficiency and indirectly, leads to the performance of teachers [12]. The teachers' efficacy beliefs are considered as motivational and psychological aspects of occupational health. Since people both perform individually and as a collectively, self-efficacy beliefs can be conceptualized on a personal level and on the collective level [13].

The next generation will live in a world that will need is precise and more complex way of thinking to adapt itself with always changing with conditions of time in order to utilize their mental idea and basic skills. Recent studies have shown that not only intelligence and cognitive abilities, but also emotional characteristics play a major role in organizing the learning process (especially emotional intelligence) and social skills.

Bandura suggested that self-efficacy is a constructive ability by which organizes constructive,

cognitive, social, emotional and behavioural skills to achieve different objectives [14]. In his view, knowledge, skills and previous achievements of individuals is a good predictor for future performance, but human beliefs about their own abilities affect on their performance.

The overall objective of this study was to investigate the relationship between Gardner's multiple intelligences and education with the second grade high school teachers' self-efficacy and job satisfaction, in city of Mashhad, respectively.

2 LITERATURE REVIEW

The importance of education an undeniable fact because it is our present and future capital, the capital that cannot put a price on it, and is what has led human being from the era of darkness and ignorance to the era of light [15]. So teaching is one of the most important jobs of any society. The responsibility of leading and nurturing a generation is on the teachers of a society [16].

Howard Gardner, a psychologist at the Contemporary, has classified eight different types of intelligence with definition of intelligence for the first time; to the effect that intelligence is the ability to create effective product or service, is valuable in a culture, by challenging the traditional conception of intelligence. These categories include: verbal-linguistic intelligence, logical -mathematical intelligence, visual-locational intelligence, motional-physical intelligence, musical intelligence, interpersonal intelligence, intrapersonal intelligence, naturalistic intelligence [17]:

1. Verbal-linguistic intelligence

This type of intelligence is the ability to use words and tongue. These learners have evolved listening skills and are usually great talkers. Instead of pictures, they think in words.

2. The logical -mathematical intelligence

Logical/ mathematical intelligence is ability to use reason, logic and numbers. These learners think conceptually numerical and logical patterns and thus creates a relationship between pieces of information. They are always curious about the world around them, ask lots of questions and like to do experiments.

3. visual- locational intelligence

This kind of intelligence is the ability to understand visual phenomena. These learners of this type tend to think in pictures and to get the information, they need a clear image in their minds. They enjoy looking at maps, charts, pictures, videos and movies.

4. The motional - physical intelligence

This intelligence means the ability to control body movements and subtle use of things. These learners express themselves through movement. They have a good sense of balance and hand-eye coordination (e.g. ball play, balancing beams). Through interaction with the space around, they are able to process and remember information.

5. Musical- rhythmic intelligence

This type of intelligence is the ability to produce and understand music. These inclined learners to music think by using the sounds, rhythms and patterns of music. They immediately react to the music Whether with definition or criticism. A lot of these learners are sensitive to environmental sounds (such as bells, crickets and dripping taps).

6. interpersonal intelligence

This Intelligence is their ability to understand and be aware of their self- inner state. These learners try to understand inner feelings, dreams, relationships with others and their strengths and weaknesses.

7. intrapersonal intelligence

The ability to interact and understand others. These learners try to see things from other people's point of view in order to understand how they think and feel. They usually have extraordinary ability to sense feelings, intentions and motivation. They are very good organizers, although they sometimes resort to manipulation.

8. Naturalist intelligence

The last type of intelligence is naturalist intelligence that Gardner added to their previous seven theories and has been faced with more resistance than others. According to Gardner, people who has a high naturalist intelligence are more compatible with nature and usually to grow, exploring the environment and learning about the creatures. These people quickly become aware of the detailed changes in their environment.

2.1 Self- Efficacy:

The concept of self-efficacy, formed by Alfred Bandura, is one of the aspects social cognitive theory. The social-cognitive title is appropriate, which focuses on both for the social roots of behaviour and cognitive behaviour. Bandura has offered self-efficacy as a central concept that refers to the perception of skills to perform in accordance with desire. In this view, the behaviour is influenced by social forces, but how to affect on the social forces is on the individual.

So, as much as the environment forms human beings, the human elect positions, therefore, affects others and affected by others [18]. Self-efficacy affects on the endurance, commitment, and effort to achieve the goal, and that we how right we've measure our behaviour, determines our sense of self-efficacy.

2.2 Assessment of self-efficacy:

To assess the efficacy, analyzing the strategies is used in the study. In this strategy, measurement details are determined before dealing with individual's behaviour in certain situations. Therefore, participants will be asked after selecting a specific location, determine What to do and how certain they can do that work successfully and his confidence in the success [19].

2.3 Job Satisfaction:

Job satisfaction is the extent of positive emotions and attitudes that people have towards their jobs [20]. Job satisfaction is an important factor in increasing the effectiveness and career success as well. Development, developing efficient human resources who are interested in their job and have a deep emotional bond with the job will appear. the job satisfaction has an important psychological and economic importance. Adaptive interaction of (man-job) reinforces the growth and development of human potential. Having a good job by everyone fosters talents, and abilities, makes the job more complete, completes the potential abilities that nature is deposited in us [21]. The organization employees have specific attitudes for five factors of salary, promotion opportunities, nature work, corporate policies and working conditions and the degree of satisfaction of each of these factors is different. in this regard, one of the most important management tasks in organizational is providing the basis for their job satisfaction, as job satisfaction associated with

health mental effectiveness and efficiency personnel [22]. According to Albert Bandura's Social Cognitive learning Theory, personal factors (such beliefs, expectations, attitudes, knowledge, strategies, etc.), environmental events (physical and social) and behaviour (practical and theological) person interact with each other [3].

2.4 Research background:

In research of Soltan-ahmadi et al. which was in respect of the relationship between self-efficacy beliefs of collective efficacy and job satisfaction of secondary school male teachers in the city of Qom, the relationship between collective efficacy and self-efficacy beliefs with no high school teachers' job satisfaction in the city of Qom was studied [23]. For this purpose, 285 teachers were selected by multistage cluster sampling. To collect data in this study used collective efficacy scale [24] and the teachers' scale for measuring beliefs made by Chann Moran and Volkoy Hoy[25] and for assessment, Minnesota job satisfaction and job satisfaction questionnaire was modified. To examine the relationship between variables, Pearson correlation coefficient and multiple regression analysis, stepwise were used. The results showed that collective efficacy beliefs job satisfaction and its components at the level of $P < 0.01$ significant positive relationship. Stepwise regression analysis showed that the results of beliefs of the teachers' collective efficacy beliefs about 19.5 percent predict significantly job satisfaction change [26]. Busso in a research titled as the relationship between emotional intelligence and performance influenced by contextual factors as job satisfaction and control centre, has reported That emotional intelligence has a positive relationship with underlying performance and with job satisfaction while it has negative relationship with external control and job satisfaction and external control does not explain a significant relationship between emotional intelligence and underlying performance.

3 RESEARCH METHOD

The study is a descriptive and correlational research. The population in this study, including all second degree high school teachers of seven education districts of the city of Mashhad taught in the school year 1393-1392, which reaches to 3500. The sample was 346 people were selected by multistage cluster sampling using Morgan's Table. Data collection

method was Library-research as well as questionnaire including: Gardner intelligence questionnaire; Shrer's general self-efficacy questionnaire, questionnaire of job satisfaction and questionnaire of academic disciplines. All of them had the validity and reliability. For analysing of the data, SPSS version 22 was used in this study. The correlation, multiple regression analysis and pattern Pearson was used.

4 FINDINGS

Inferential findings showed that there is no significant relationship between Gardner's multiple intelligences and self-efficacy at high school teachers secondary at city of Mashhad. In addition, there is a significant relationship between Gardner's multiple intelligence and job satisfaction in Mashhad second high school teachers. And there is a significant relationship between the field of study and the second city of Mashhad high school teachers' self-efficacy and there is significant relationship between self-efficacy and job satisfaction among secondary school teachers in the city of Mashhad with confidence of 95% according to Table 1.

Table 1: Correlation between self-efficacy and job satisfaction

significance level(Sig)	Pearson's correlation coefficient	Standard Deviation	Average	Variables
0/971	0/002	0/31	3/42	Self-Efficacy And Satisfaction

Table 2: Summary regression model: Prediction of job satisfaction based on aspects of Gardner's multiple intelligence-variable regression tests

R2 Determination Coefficient	R Variables Correlation
0/299	0/54

As you can see, the overall correlation between variables is equal to 0.54 which represents the correlation between the variables is relatively modest. Also according to the coefficient of determination, it can be concluded that Gardner's multiple intelligence component changes in job satisfaction accounted for only 29% and the rest is related to other components. Or it can be said that 0.29 of Gardner's multiple intelligence can predict job satisfaction.

Table 3: Table variance analysis

sig	freedom degree	F
0/00	8.237	12/63

Because of measurement error at 95% confidence level and $\alpha=5\%$ and significance level of $0.00 = \text{Sig}$ calculated, assuming linear models (linear relationship between variables) approved the screw.

Table 4: Regression coefficients

MODEL	UNSTANDARD COEFFICIENT		STANDARD COEFFICIENT	t	sig
	B	STANDARD ERROR	Beta		
Constant	1/39	0/36		3/81	0/00
Oral Intelligence	-0/18	0/04	-0/23	-3/88	0/00
Mathematical Intelligence	0/01	0/05	0/01	0/18	0/85
Spatial Intelligence	0/021	0/04	0/03	0/51	0/60
Musical Intelligence	0/15	0/04	0/20	3/54	0/00
Motional-Physical Intelligence	0/35	0/05	0/40	6/44	0/00
Social Intelligence	0/16	0/04	0/22	3/46	0/01
Interpersonal Intelligence	0/12	0/03	0/21	3/83	0/00
Naturalistic Intelligence	-0/11	0/04	-0/14	-2/37	0/01

As can be seen in Gardner's Multiple Intelligence, Intelligence only mathematical and spatial intelligence due to more significant levels of 0.05 regression model will be deleted. The rest of the components remain in the regression model and are actually able to explain that the share of job satisfaction between these components, physical movement, according to the intelligence components of its beta coefficient is bigger, has more share in explaining satisfaction is a job.

Table 5: Determination Coefficient

R2	R
Determination Coefficient	Variables Correlation
0/31	0/56

So it concluded that:

job satisfaction= $1.39 - 0.18(\text{verbal intelligence}) + 0.15(\text{musical intelligence}) + 0.35(\text{Intelligence physical movement}) + 0.16(\text{Social Intelligence}) + 0.12(\text{intrapersonal intelligence}) - 0.11(\text{Naturalist intelligence})$

According to the coefficient of determination, it can be concluded that Gardner's multiple intelligence components accounted for only 31 percent of the efficacy and the rest is related to other components.

Table 6: Table variance analysis

sig	freedom degree	F
0/00	8.237	13/80

Because in confidence level of 95% and measurement error of $\alpha=5\%$, calculated significance

level of $\text{Sig}=0.00$, assumed linear models (linear relationship between variables) would be approved.

Table 7: Regression coefficients

Model	Non-standardized coefficients		Standardized coefficients	t	sig
	B	standard error	Beta		
Constant value	2/13	0/32		6/64	0/00
Verbal intelligence	-0/24	0/04	-0/35	-5/75	0/00
Mathematical intelligence	0/07	0/05	0/09	1/52	0/12
Spatial intelligence	0/18	0/03	0/32	5/30	0/00
Musical intelligence	0/05	0/03	0/09	1/58	0/11
Intelligence physical movement	0/27	0/04	0/34	5/67	0/00
social intelligence	0/03	0/04	0/04	0/76	0/44
Intrapersonal intelligence	0/04	0/02	0/09	1/65	0/09
Naturalist intelligence	-0/12	0/04	-0/18	-3/10	0/02

As can see among the components of multiple intelligences of Gardner, only the components of verbal intelligence, spatial intelligence, physical mobility intelligence and naturalist intelligence can remain in the regression model .In fact are able to explain the share of self-efficacy and other components due to more significant levels of 0/05 are deleted from regression model .Among these components, physical movement, according to the intelligence components of its beta coefficient is larger has a larger share of self-explanatory of teachers.

So it was:

self-efficacy= $2.13 - 0.24 + (\text{verbal intelligence}) + 0.18 + (\text{spatial intelligence}) + 0.27(\text{Intelligence physical movement}) - 0.12(\text{Naturalist intelligence})$

5 CONCLUSION

Howard Gardner, a contemporary psychologist by using the first definition of intelligence to the effect that intelligence is the ability to create effective product or service is valuable in a culture, and by challenging the traditional conception of intelligence, classified eight different species of intelligence. These categories include: verbal-linguistic intelligence, logical-mathematical intelligence, visual intelligence -Location, motor-physical intelligence, musical intelligence, interpersonal intelligence, intrapersonal intelligence and naturalist intelligence. According to Gardner's multiple intelligences can have an important role in learning and teaching students. Knowledge of the theory of multiple intelligences, stimulates teachers to find different ways to assist all students classroom. According to Gardner the basis of multiple

intelligences theory is respect for individual differences, the variety of learning methods, methods of assessment in these methods and different effects left by these differences.

Job satisfaction is considered an important factor in increasing the efficiency and success of job. Development, by efficient human resources interested in and with a deep emotional bond with jobs created. The teachers and educators who teach students must have interested their jobs to thrive potential talents of students. Teachers' self-efficacy, indirectly affect their job satisfaction to the extent that they meet the inherent needs and indirectly leads to the performance of teachers. The teachers' beliefs about efficiency is considered of motivational and psychological aspects related to occupational health. Since people act both individually and as a collective, self-efficacy beliefs on a personal level and the collective level can be conceptualized. Later in the chapter, results, the research proposal, research and resource constraints will be used in this thesis.

The theory of multiple intelligences learning has proposed an effective model to understand how all people regardless of gender, ethnicity, cultural or socio-economic status is provided. This theory provides new ways to different people so that they provided opportunities for learning through proper ways in which to achieve them. Gardner has established practices during the training that are more important to people, so that they are able to offer alternatives to achieve their educational needs. Multiple intelligences can have an important role in learning and teaching students Knowledge of the theory of multiple intelligences, stimulates teachers to find different ways to assist all students classroom. Job satisfaction, probably originates from the belief of their effectiveness. The teachers' beliefs about efficiency is considered of motivational and psychological aspects related to occupational health. Since people act both individually and as a collective, self-efficacy beliefs on a personal level and the collective level can be conceptualized. According to the ANOVA with the application tests of SPSS we concluded that among Gardner's multiple intelligences with self-efficacy of the second high school teachers of Mashhad and also between high school teachers 'self-efficacy and job satisfaction there is no significant relationship .And also between high school teachers' self-efficacy of Mashhad with field of study and, between multiple intelligences of Gardner with job satisfaction city of Mashhad

second high school teachers and between field of study and job satisfaction with the second high school teachers of Mashhad there is a significant relationship . The comparing results of this study with results of Hashemy, et al. [27] which represents a substantial proportion of the relationship between some mental issues, the choice of field of study and academic achievement of students is the same. In addition, comparing results of this study with the results of Etebarian and colleagues [28] showed that emotional intelligence and job satisfaction are correlated with each other and are in parallel.

Also, comparing results of this study with the results of Abedini [29] showed that self-efficacy and academic disciplines have significant role in predicting student achievement, are compatible. In addition, comparing the results of this study with the results of Busso [26] which showed a positive relationship with the performance of the underlying emotional intelligence and job satisfaction, is almost identical.

The following practical suggestions based on the results of this research included:

- ✓ familiarizing the teachers with the theoretical foundations and applications of multiple intelligences in training courses, retraining and educational workshop
- ✓ measuring each of the multiple types of intelligence for students of different age groups from preschool to high school courses, tests coordinated with social and cultural conditions of their development and standardization
- ✓ special offers for a total of teachers in seven areas of Mashhad
- ✓ education departments in the areas of Seven compilation of Mashhad forming models of teaching multiple intelligences in each of their textbooks in different subjects
- ✓ holding periods of training in order to become familiar with the teaching model based on the theory of multiple methods for teachers in the seven education areas of Mashhad.

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Iranian Woman as Reflected in Travel Books written in Qajar Period by European Travelers

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ABSTRACT: Foreign travelers to any country usually record their observations precisely and these recordings provide any nation with valuable resources based on which they could scrutinize the dominant culture and worldview prevailing in a specific period of time in the target land. The present paper aims to delineate foreign travelers' outlooks and viewpoints regarding Iranian women in Qajar period as reflected in their travel books. To this end, their observations regarding women's personality traits, clothing style, habits, beliefs, familial relationships and appearance are analyzed. It should not be forgotten that while many of these observations are recorded impartially and objectively, we could positively assume that these recordings are by no means devoid of prejudice and preconception. Readers will get acquainted with many startling and absorbing facts regarding women which could not be found in native sources.

INTRODUCTION

No doubt, foreign travelers found it extraordinarily difficult to shed light on women's status in Qajar period. This is due to the fact that women were often confined to their harems and no one except their husbands could access them. They rarely left their houses and did so often fully clad in veil and disguise. They were prohibited from any contact with male strangers. Derowil (1974, p.130) asserts that "it is indeed impossible for travelers to gather useful information on women in their short stay in a society where even naming women in public is considered unconventional."

Quite naturally, travelers turned to men for assistance in this regard or wrote their own preconceptions about women. Polak (1973) confesses that a great deal of his writings on women is acquired through his communications with a close friend of his who could access King's harem. Derowil (1974), however, recounts that during his three year stay in Iran he could establish close ties with Askar khan (the last Iranian ambassador in France) which caused him to access his harem easily.

According to him "Iranian women are the most beautiful women in the world and are head and shoulder superior to Georgian women" (p.149). He describes them as "tall, slim and gorgeous" who "rely on their natural beauty rather than artificial make-up... They have attractively white complexions and this is natural as they spend most of their time at home and are not exposed to sun light" (pp. 155-6).

He continues "hair is considered a vital part of woman's beauty and their dark black hair is thick and often touches the ground... they describe beauty as having big eyes and a small mouth. As the old Iranian saying goes women's mouth should be smaller than their eyes which is an unrealistic definition of beauty... that is why they use kohl to magnify the size of their eyes" (p.156). He asserts that "Iranian women have incredibly white teeth despite their habit of smoking hookah and have small hollow chins" (p. 159).

He describes Iranian women as round-faced and considers it as a defect. For Iranian men, however, this is considered a sign of beauty and that is why they liken beloved's face to the full moon. Further he says "Iranian women's face is usually pale and this may be as a result of their seclusion. Though they do their best to hide it by using special soap" (p. 173).

He distinguishes Iranian women with their greed for having jewelry. Derowil (1974) surprisingly recounts how Fathali Shah's wife was unable to stand up on her feet in a meeting with an ambassador's wife due to heavy weight of the jewelry she had worn. He also reprimands women's clothing style and considers wearing veil and girdle as ridiculous.

Felandin (1961) believed that seeing women's face in Iran is impossible as they wear thick veils and their faces are disguised behind a piece of white cloth which allows them just to see ahead of them and they never remove it in public in case strangers can

see their eyes. He recounts how a woman cursed herself for letting him inadvertently see her eyes.

He informs us on how important is having joint eyebrows and a slim body. According to him, men preferred women with penetrating looks rather than kind passive looks and the fact justifies their tendency to use kohl more often. They use rouge to redden their cheeks and dye their hands and feet with Indian henna.

According to Juber "women symbolize public joy and sorrow. Upon receiving some exalting news they cheer loudly and vice versa they scream nerve-rackingly upon hearing terrible news... Widows are often seen shrieking in sorrow beside their husbands' grave and it completely contradicts the claim that Eastern men treat their wives cruelly" (289). According to Olivier (1980), "women play a crucial role in affecting their husbands while making important decision."

Western travelers unanimously introduce Iranian women as die hard believers in superstitions. They spelling and chanting particularly when it comes to romantic issues. For instance to rejuvenate their spouse's love to themselves or to attain the man they love and also to shun evil eye or to get pregnant. According to Derowil (1974), "the biggest female gatherings took place in public bathrooms where women sought advice for their familial problems. It was like a trial where daily feuds and disagreements could be mediated and solved. The trails were led by outstanding old women... Finally they discussed wedding ceremonies ahead of them and could mark single girls for their sons.. They superficially discussed each others' merits but were quick to find faults with each other and backbite " (p 182-3).

They do not show any inclination to enjoy Westerners' liberty and appear to be totally satisfied with the prevailing conditions. They have fully accepted men's superiority and leadership and western liberty is reckoned as immoral and shameful. A man is allowed to have numerous wives and there was accordingly a tight rivalry among women to endear themselves to their husbands whether by seducing them or by obeying them. Surprisingly, a woman did not hesitate to dedicate her personal inherited properties to her husband to win his heart.

According to de Bode (1982), "We should not expect Iranian women to act as sensitively and emotionally

as a western women and this is owing to the fact that manly way of conduct is considered sublime" (190). Greatest women are praised not for their tenderness or sentimentality but for their bravery and strength. Hard conditions of living render women tough and strict. However, no other woman can parallel Iranian woman when it comes to sacrifice and selflessness for the sake of family and they are beyond doubt the best mothers. Yet "men are never filled with joy when their wives give birth to girls and women feel ashamed for letting their husbands down in such cases" (173).

Derowil (1974) believes Iranian women in Qajar period were unexceptionally unaware and uneducated, their awareness not going beyond household chores. Modesty and chastity, according to Olivier (1980), are reckoned as decisive traits to judge a girl and husbands are extraordinarily fanatic and feverish in this regard. "They did not give it second thoughts to murder a wife accused of adultery" (p. 257). Their brother-in-laws also support them. Cases of sexual affair happened rarely though, whether because of women's strong loyalty or out of fear.

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The Effects of Aerobic Exercise on Depressive Symptoms in the Elderly

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ABSTRACT: Introduction: According to the world health organization, depression and obesity are among the leading disorders causing disability in older adults. The purpose of this study was to investigate the effects of aerobic exercise on depressive Symptoms in the Elderly .

Methods: The study was experimental. 563 elderly women were analyzed. Obesity and depression variables were measured at baseline and after a 1- year follow up intervention. Subjects were randomly assigned in intervention and control groups. The exercise intervention consisted of at least 45 minutes of moderate-intensity exercise 5 d/wk. for 12 months.

Results: It was suggested that weight loss and no weight loss groups had a better result in depression score compared control group (respectively: $p=0.001$, $p=0.01$). Improvement in depression score of weight loss group was significantly more than no weight loss group ($p=0.03$). Percent body fat of weight loss group was significantly decreased compared to no weight loss and control groups (respectively; $p=0.02$, $p=0.003$). Visceral fat in intervention group (weight loss and no weight loss groups) was significantly improved compared to control group (respectively: $p=0.001$, $p=0.03$).

Conclusion: The novel finding arising from this study is a significant decrease of depression levels in sedentary obese women, who were loosed more body fat (especially, visceral fat) by exercise, compared to control matched group. One possible reason may be related to significant decrease of overall obesity (percent body fat) and abdominal obesity (visceral fat) in this group. Conclusively, exercise also plays a key role in the treatment of depression and obesity.

Keywords: depression- obesity- Visceral fat.

Introduction

According to the world health organization, depression is among the leading disorders causing disability and will be the second most important cause of disability worldwide in 2020 (Lustman et al., 1997). Obesity is also a major public health problem (Almeida et al., 2009). Despite the high prevalence of these conditions among older adults, an exploration of any effects of exercise on both factors has been limited. There is evidence that some natural body changes associated with aging may increase a person's risk of experiencing depression. Regardless of its cause, depression can have alarming physical effects on older people. The mortality rate for elderly men and women suffering from both depression and feelings of loneliness is higher than for those who are report satisfaction with their lives. Treatment programs for depressed elderly patients suffering from cardiovascular disease and other major illnesses usually take longer than normal, and are less successful. In addition, the feelings of

hopelessness and isolation that often spur thoughts of suicide are more prevalent among older adults, especially those with disabilities or confined to nursing homes.

Depressed patients treated in primary care settings receive predominantly pharmacologic therapy, with fewer receiving adjunct cognitive or behavioral interventions (Olfson et al., 2002). As a result, it is likely that many of these patients are not educated regarding nonpharmacologic strategies for managing the symptoms of their depression. Treatment of clinical depression can be improved by the addition of cognitive-behavioral therapies (Young JE, et al., 2001) and by exercise. Research has also shown that depressed patients are less fit and have diminished physical work capacity on the order of 80% to 90% of age-predicted norms (Martinsen et al., 1989) which in turn may contribute to other physical health problems. Therefore, primary care providers are uniquely positioned to promote behavioral approaches, such as exercise, that complement pharmacologic treatment and may ultimately provide

relief from this chronic and often treatment-resistant disorder as well as enhance overall physical well-being.

Given the known deleterious health effects of obesity, in particular severe obesity (*Bender et al., 1998.*), one might assume that the question of its effects on psychiatric disorder would be well-established. This is not the case, however. Perusing the literature bearing on this question of fact, we found some studies that showed increased risk for depression among the obese, others showed decreased risk for depression among the obese, and still others have shown no effect of obesity on risk for depression (*Friedman et al., 1995.*).

Is there an association between obesity and depression? There are four possible hypotheses. First, obesity increases the risk of depression. Second, depression increases the risk of obesity. Third, there is a reciprocal relation, such that the obese are at increased risk of depression and the depressed are at increased risk of obesity. Fourth, there is no association between obesity and depression. Which of these hypotheses does the empirical evidence suggest as more plausible?

Almeida et al (2009) examined the association between obesity and incident depression over a 10-year period in a community cohort of elderly men and showed that men with a body mass index over 30 had a 31% increase in the risk of depression when compared to men that were not obese. A number of studies exist through which depression and obesity may be linked or interact. It was reported in a study that depressive symptoms result in an increase in abdominal obesity independent of overall obesity, suggesting that there may be specific pathophysiological mechanisms that link depression with central fat accumulation (*Vogelzangs et al., 2008.*). It was suggested in a study that sustained depression improvement with gastric-restrictive weight-loss surgery (*Dixon et al., 2003.*). These findings also support the hypothesis that severe obesity causes or aggravates depression. However, the study concerning the effect of weight loss with no invasive intervention (by exercise training) on depression in elderly has not been reported. It was hypothesized that one year weight-loss physical activity program would significantly decrease

abdominal and overall obesity and consequently decrease depression symptoms in Symptoms in the elderly. Therefore it was aimed to look for the effect of exercise-induced weight loss on depression in elderly females.

Methodology

To examine the effects of weight-loss induced aerobic exercise on depressive symptoms in the elderly, data from 563 Iranian elderly women (aged 60 years and above) which were consulted with Dr Irandoust health and weight control clinic were analyzed. Fewer than 10% of subjects decided not to proceed. Informed written consent was obtained from all patients before intervention. Obesity variables (body mass index, percentage of body fat and abdominal obesity including visceral fat levels) were measured (expressed by Zenus 9.9 plus body composition analyzer) (*Miwaryo, 2005.*). We have used the 21-item beck depression inventory (BDI) as a measure of the characteristic attitudes and symptoms of depression in obese subjects (inclusive criterion: body fat percent above 35%). The BDI was completed in a self-reported, written manner.

The BDI has been used for longer than 40 years as a measure of depression. It has been validated and used in different ethnic groups, subjects with coexistent medical conditions, and obese subjects (*Benjamin et al., 2005.*). All measures were performed at baseline and after a 1- year follow up intervention. Subjects were randomly assigned in 2 groups (intervention and control groups). Those subjects in intervention group whose their weight were not significantly decreased, were assigned in no weight loss group. All subjects were strictly instructed to maintain their usual and normal diet. The study has been performed in accordance with the declaration of Helsinki.

Exercise Intervention

The exercise intervention consisted of at least 45 minutes of moderate-intensity exercise 5 d/wk for 12 months. During months 1 through 3, participants were required to attend 3 sessions per week at one of the study facilities and to exercise 2 d/wk at home (with a target of 50-60% of maximal heart rate). For months 4 through 12, participants were required to attend at least 1 session per week at the facility and to exercise the remaining days on their own for a

total of 5 d/wk (participants were allowed to exercise additional days at the facility if they chose).

Participants wore heart rate monitors (Polar Electro Inc, Woodbury, NY) during their exercise sessions. Facility sessions consisted of walking. Strength training, consisting of 2 sets of 10 repetitions of leg extension, leg curls, leg press, chest press, and seated dumbbell row, was recommended. A variety of home exercises were suggested and encouraged, including walking, aerobics, and bicycling. Women randomly assigned to the control group attended weekly 45-minute stretching sessions for 1 year and were asked not to change other exercise habits during the study.

Results

Baseline demographic and body composition data in the intervention and control groups were similar

(Table 1). As seen in table 1, there was a significant change in depression score of groups. Tukey test showed that weight loss and no weight loss groups had a better result in depression score compared control group (respectively: $p= 0.001$, $p=0.01$). Improvement in depression score of weight loss group was significantly more than no weight loss group ($p=0.03$).

Percent body fat of weight loss group was significantly decreased rather than no weight loss and control groups (respectively; $p=0.02$, $p=0.003$). Visceral fat in intervention group (weight loss and no weight loss groups) was significantly improved compared to control group (respectively: $p=0.001$, $p=0.03$) and muscle mass in weight loss group had a significant increase compared to other groups ($p=0.03$).

Table 1. General characteristics of subjects.

Variable	Intervention				control		Sig.		
	Weight loss		no weight loss		Pre-test	Post-test			
	Pre-test	Post-test	Pre-test	Post-test					
Age (yr)	61.3±3.3	-	61.1±2.3	-	60.3±3.1	-	-		
Height (cm)	160.3	-	160.5	-	160.2	-	-		
Weight (kg)	81.3	70.25	81.7	79.9	81.4	80.45	0.001*		
Muscle mass (kg)	28.3	31.1	27.9	28.3	28.1	28.3	0.03*		
BDI score	27	15	25	18	26	25	0.02*#		
Overall obesity	Percent body fat		47.6	37.2	47.5	45.2	47.3	46.8	0.03*
	BMI (kg/m ²)		31.8	27.4	31.6	31.2	31.7	31.2	0.05
Abdominal obesity	Visceral fat (cm) ²		114	88	118	96	110	104	0.049*#

Abbreviations: BDI, Beck depression inventory; BMI, body mass index (calculated as weight in kilograms divided by the square of height in meters). Data are expressed as mean±SD. All comparisons for pre-test vs. post-test values were significant ($p<0.05$). * Significant difference between weight loss with control and no weight loss groups. # Significant difference between no weight loss and control group

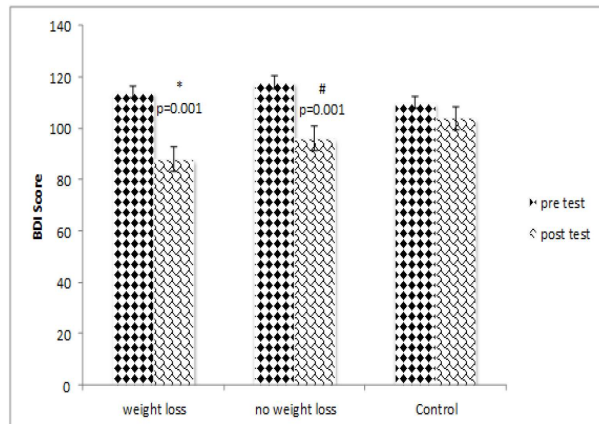


Figure 1. Depression score of three groups

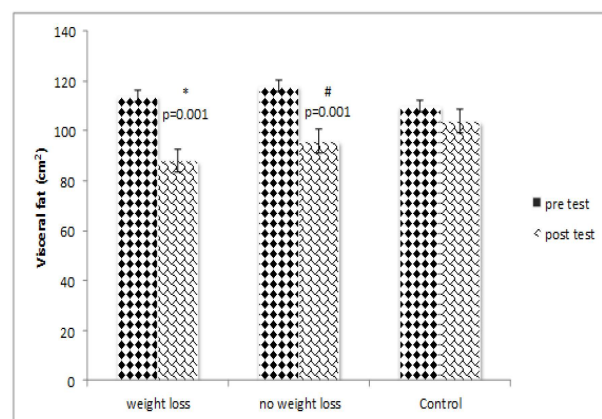


Figure 2. Depression score of three groups.

Discussion and conclusion

This research sheds more light on the complicated connections between abdominal, overall obesity and depression and the effects of aerobic exercise on the mentioned factors among elderly. The novel finding arising from this study is a significant decrease of depression levels in sedentary obese women, who were loosed more body fat (especially, visceral fat) by exercise, compared to control matched group. Our finding of statistically significant between-group differences in overall obesity and especially, abdominal obesity over time indicates that long-term adherence to a facility- and home-based exercise program is possible and results in prolonged and increasing benefits. Intervention group data revealed that depression levels were significantly decreased in weight- loss compared to no weight loss and control groups, on the other hand, results led to improvement of depression in no weight loss group compared to control.

There is also considerable evidence from clinical studies to suggest possibly reciprocal effects between depression and obesity (Robert et al., 2000). Our results are consistent with findings from Vogelzangs et al (2008) where a significant positive association was found between the presence of depressive symptoms and an increase in abdominal obesity measures. Deliopoulou et al (2013) reported that the degree of weight loss observed in obese depressed females-being comparable to that achieved by non-depressed females-after intragastric balloon insertion was found to positively affect their depression status. As shown in figures, both depression and visceral levels were improved following intervention. Interestingly, depression a level in weight loss group was improved significantly compared to no weight loss group. One possible reason may be related to significant decrease of overall obesity (percent body fat) and abdominal obesity (visceral fat) in this group. Results from investigations are supportive of the anti-depressant effects of exercise (Galper et al., 2006).

It has been reported that hypothalamic pituitary dysregulation which led to overeating, depression is decreased by regular physical activity (Samuel et al., 2011). Exercise also plays a key role in the prevention and treatment of obesity (Surmi et al., 2008). It was well established that participation in regular physical

activity decreases central fat and prevent side effects of it (You & Nicklas, 2008). Conclusively, exercise also plays a key role in the treatment of depression and obesity However, this study is one of the few studies that showed that weight-loss induced aerobic exercise may cause older people to improve depression and obesity simultaneously and more research is needed to address the directionality of the association between depression and obesity.

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The Effect of 8-weeks Pilates Training on Static and Dynamic Balance of Athletes with chronic Back Injuries

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ABSTRACT: Objectives: Back pain is a common complaint which is created by poor physical conditioning, and psychological stress. This study aimed to determine the effect of 8 weeks Pilates exercises in selected patients with chronic low back pain.

Methods: 36 male subjects suffering from chronic low back pain were randomly divided in two groups of Pilates and control. Subjects of Pilates group were asked to do some specific Pilates exercises for 8 weeks. Back pain questionnaire, Static and dynamic balance were evaluated.

Results: the results suggested that Pilates group had a better total pain and psychological pain scale ($p=0.001$) and also static and dynamic balance ($p=0.001$).

Conclusion: our results demonstrate that Pilates exercise can be effective in alleviating low back pain and improving balance.

Keywords: back pain, Pilates, static and dynamic balance.

Introduction

Over the last decade, retirement in sport has received considerable attention from researchers. From studies it has been found that the termination of a sporting career induces changes in athlete's personal, social, and physical characteristics (Thomas et al., 2007). Bodily changes such

as weight gain, loss of muscular mass and bodily pain all become worries for an athlete which can cause psychological problems after retirement. Physical symptoms caused by detraining including joint pain, limb pain, back pain, overweight, muscular weakness, fatigue may be found after retirement. Moreover, Maintenance of the body's balance is attributed to the postural control system, which involves motor, sensory and nervous system functions which all in all keep the people health.

Several studies have verified the effect of proprioceptive exercise in increasing postural balance by increasing or decreasing body sway [Granacher, et.al; 2013]. In addition to mentioned exercises, the Pilates method, developed by Joseph Pilates, combines strength and flexibility training and has become increasingly popular, especially in rehabilitation programs [Latey, 2002]. Pilates is a mind-body exercise that targets core stability, strength, flexibility, posture, breathing, and muscle control [Wells, et.al; 2012]. It has been recommended in the management of people with back injuries, as

this type of exercise may strengthen stabilizing muscles that support the lumbar spine, such as transverses abdominis. These muscles are inhibited in people with low back injuries. Since a Pilates approach focuses on core body exercise and breathe control, it facilitates activation of transversus abdominis, diaphragm, multifidus and pelvic floor muscles. Incorporation of these muscles contributes to stability of the lumbopelvic region. Regarding the benefits of Pilates for back pain by flexibility improvement, the study by Bullo (2014) and Cecchi (2015) indicated that Pilates-based method significantly improved functional flexibility of the adductors and hip flexor muscles. However, the study by Bird (2009) showed that there was no change of flexibility after Pilates training in older adults. These study's findings require further investigation into its effective implication. So far, there have been limited reports on the therapeutic effects of Pilates training on static and dynamic balance of athletes with chronic back injuries. Therefore, the purpose of this study was to assess and compare the effects of Pilates exercise on flexibility and lumbo-pelvic stability.

Method

The design of the study was a single blind randomized controlled trial. Ethical approval for the study was obtained from the Imam Khomeini international University ethics committee. Athletes with chronic low back pain were offered the chance

to participate in this study via posters and letters given at the local University and to the clubs and gym. Among 56 subjects, based on inclusive and exclusive criteria, 36 male subjects suffering from chronic low back pain were randomly divided in two groups of Pilates and control. Subjects of Pilate’s group were asked to do some specific Pilates exercises for 8 weeks. Back pain questionnaire, Static and dynamic balance were evaluated. Body composition variables (body mass index, percentage of body fat and abdominal obesity including visceral fat levels and waist-hip ratio and Muscle mass) were measured (expressed by ZENUS 9.9 PLUS Body Composition Analyzer). Each subject was given a written description of the study and signed an informed consent form. Dependent and Independent t-test were used to analyze the respective data.

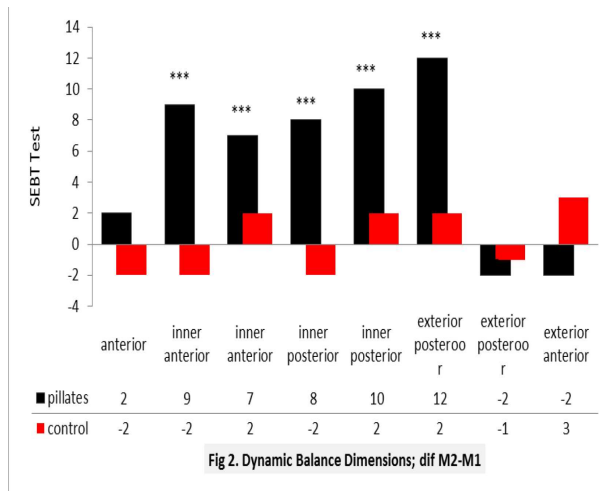
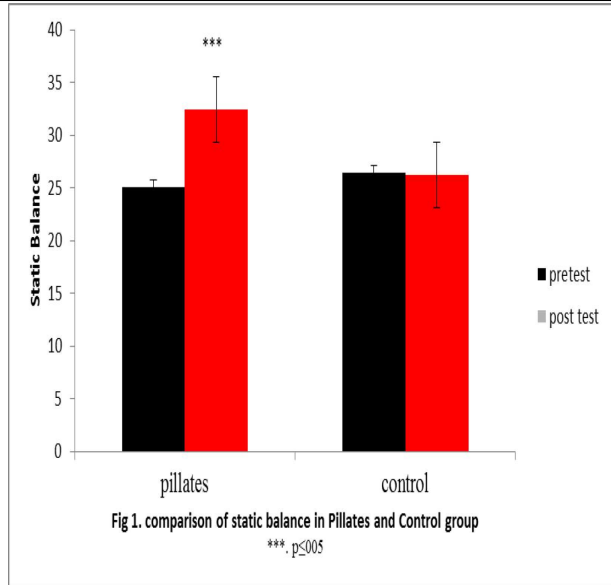
Results

As shown in table 1, Muscle mass of experimental group was significantly improved after intervention (p=0.03).

The results suggested that Pilates group had a better total pain and psychological pain scale (p=0.001) and also static and dynamic balance (p=0.001).

Table 1. Mean (±SE) Values of general characteristics for Men 60 Years and Older

Variable	Intervention		control		p
	Pilates exercises		Pre-test	Post-test	
	Pre-test	Post-test			
Age (yr)	37.7±3.8		36.3±3.1		-
Height (cm)	175.7		176.2		-
Weight (kg)	68.3±2.4	67.3±2.3	69.2±2.7	69.4±2.6	0.51
BMI (kg/m ²)	21.8±0.9	21.8±0.7	22.3±0.7	22.4±0.6	0.52
Muscle Mass (kg)	32.3±1.1	33.2±1.1	32.8±0.6	32.3±0.8	0.03*



Discussion

The aim of this study was to investigate the effect of 8-weeks Pilates training on static and dynamic balance of athletes with chronic back injuries. The results suggested that pilates training had a positive effect on psychological pain of back and improved the static and dynamic balance of experimental group. This is not consistent with the study of Bird ML et al. (2012) which found no positive effect of Pilates on back pain. One possible explanation can be the differed population studied in these two researches. We worked on middle aged persons while they recruited the aged one. On the other hand, the acquired results are compatible with the results of Bullo, et.al (2015) and Cecchi (2014) which highlight

the necessity of exercises therapy such as Pilates for those retired athlete who are injured chronically in their back. Flexibility is a crucial element of fitness to gain optimal musculoskeletal function enhancing peak performance Forward bending is a combination of lumbar flexion and pelvic tilting Tightness of hamstring muscles may restrict pelvic tilting due to their attachment to the ischial tuberosity on pelvis Hamstrings tightness and low back flexibility are also associated with low back pain One possible mechanism for improvement of back pain in experimental group can be the consequences of Pilates on flexibility and strength. As suggested in result part, the muscle mass in experimental group was significantly increased after exercise treatment. On the other hand, more research is needed to investigate the effect of Pilates on neuromuscular coordination till definite decision is made.

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The Effects of Anapana Meditation on Student's Learning

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ABSTRACT: Vipassana is one of the oldest techniques of meditation in India. Anapana meditation is first step of Vipassana which can be used by children/students. In this study, researcher examined the effects of Anapana meditation on students' learning. The statistical population were two classes of students who have studied at Faculty of Education in Islamic Azad University of Mashhad in 2013 (40 Persons). Research method was quasi experimental method (comparison of static groups) random sampling was not possible. Analytical techniques such as T test were used to analyze the data. According to the results were determined that there was a significant difference between the test scores of students in both groups at the end of period. Also was determined that mean of reported scores for meditation group (experimental group) was higher than the control group. This research demonstrated how meditation enhances educational aims such as students' learning.

Keywords: Anapana Meditation, Students, Learning

1 INTRODUCTION

Meditation is a way to help develop the positive potential of the mind and heart. Meditation is an ultra-mentally process and a series of internal training that cause growth and mental development. Meditation is a way to calm the mind from internal dialogue and the creation of space required for data that increases the possibility of learning, improves concentration and memory power and makes the mind calm. Vipassana meditation is one of the oldest techniques in India. Vipassana means insight, or truly seeing the nature of reality. Vipassana can be done in three different types. First, being aware of the actions, activities, body, mind and the heart. The second type of Vipassana meditation relates to breathe. In this case, awareness and attention are focused on breathing and belly and in third approach is focused on breathing through the entrance of nose (Harts, 2003). Anapana meditation is first step of Vipassana to children/students. Internal real peace is achieved by this simple meditation which leads people to meaningful and happy life (Vipassana Research Institute, 2014). Natural and normal respiration is observed when it comes in and goes out (Dhamma setu, Vipassana Meditation Centre, 2014). A person starts by observing the natural breath and concentration the mind. The person observes the changing nature of mind and body with awareness. So he/she will experience the universal facts enduring pain, suffering and selfishness. Vipassana meditation is orientation to the highest spiritual goals of liberation and full enlightenment. Its purpose is

never man's physical diseases. However, as a by-product of mental purification, many psychosomatic diseases are eradicated [4]. In fact, Vipassana is a "living art" that removes the three factors - greed, hatred and aversion, and ignorance eliminate the backlog elements of human life. This meditation will gradually release the stresses are produced in everyday life. So it opens the nodes that produced by old habits and inappropriate way to respond the pleasant or unpleasant situations. Also it increases the positive creative energy to improve individual and community. In educational terms it enables both cognitive and affective development. It can radically enhance students' enjoyment of their learning and their ownership of it (Erricker& Erricker, 2001). Another important benefit of the systematic practice- especially of mindfulness of breath, which is of crucial significance in education- is improvement in one's ability to concentrate on a task. Undoubtedly, the phenomenon of learning is the most important psychological phenomenon

in human. Because it is foundation of many issues which is causes human be distinct from other organisms and other fellows mentally.

The psychology of learning is concerned with the various types of learning and the reasons and causes that allow learning to occur (Wallace, 2014). One of the most important areas in psychology and one of the most difficult concepts to define is learning. Many factors influence how humans are learning that one of them is peace of mind also increasing of focus that can be achieved by meditation.

Meditation is a way of calming the mind's internal dialogue and creates the necessary space for data that increases the possibility of learning. Meditation improves concentration and memory and makes the mind calm. Another crucial part of learning is reflecting and meditation can also enhance a persons' reflective ability.

Meditation is the scientific use of the mental faculty to achieve a focused awareness and intention (Mae, 2006).

There is not balance between inner and outer lives of human in the current turbulent world. So people feel a gap in their lives because of this imbalance and confusion. As a result they feel a need to take the spirituality in any part of their life. Spirituality can be affected different people' activities that one of them is learning. One of the powerful tools of a spiritual curriculum is meditation. It was proved that stress affects the learning abilities and it was also proved that meditation reduces stress.

Meditation has been shown to increase serotonin production. Serotonin is an important neurotransmitter and neuropeptide that influences mood and behavior in many ways. Research by Dr. Vincent Giampapa, MD, Former President of American Board of Anti-Aging Medicine, New England Journal of Medicine suggested that brainwave entrainment "dramatically" affects the production of three hormones directly related to longevity of life and overall well-being; cortisol, DHEA and melatonin (Naik & Pharm, 2011). Therefore meditation has useful effects on body and mind.

These reasons refer the impact of meditation on learning:

- Left and right brain hemispheres work together by meditation.
- The best brain wave state for "super learning is provided by meditation.
- Learning associated brain regions is stimulated by meditation (EOC institute, 2013).

In our busy world, most individuals facing with a lot of stress. But relaxing the mind and body can bring a lot of profits, and meditation can be very powerful tool for decreasing stress and improving learning.

Finally, if learning can be improved, the performance of educational system is so much effective. **Objective of the Study:** The current study aimed at investigating effects of Anapana meditation on the level of students' learning.

Variables:

Independent variable: Independent variable was Anapana meditation which was used by students.

Dependent variable: Dependent variable was the level of students' learning in this research.

2. LITERATURE REVIEW:

Theoretical Definitions

Meditation: Meditation is a technique to dominate the mind generally. In other words, it is an ultra-mind process and a series of internal training that cause growth and mental development, and the power of presence at the moment. So it makes fundamental changes in the whole material and spiritual life of the individual (Pourmousa, 2013).

Three techniques of meditation are popular in many countries:

1- Concentrative meditation, focusing on the process of respiration, is to help clear the mind that has been used in this study.

2 – Mindfulness meditation is concentrating on the present, appreciate the thoughts that come to the surface and observe them without judgment.

3- In the Transcendental meditation you repeat a simple word or sound that is called mantra over time along with your meditation, until focus your thoughts and reach a relaxed state (Hartz, 2008).

Learning: "Learning is often defined as a relatively lasting change in behavior that is the result of experience (About education, 2014).

Anapana meditation: Anapana or anapanasati means "respiration awareness". During a 10-day Vipassana meditation retreat, Anapana is taught for the first 1/3rd of the retreat. It takes in most cases about 3 days to subtle mind to a focus that senses specific sensations on body (Vipassana New World, 2014).

Operational Definitions

Learning: Students' learning were determined by final test at the end of semester.

Anapana meditation: This process starts by focusing on the breath entering and exiting the nostrils, holding awareness peacefully at the entrance of the nose (Ibid). According to Practice Anapanasati Meditation, Anapana meditation is usually with six stages and in this research was practiced by bellow stages:

1-The students went to the prayer room and sat comfortably. They kept their entire spine as straight as possible, but without any rigidity and tension actions.

2-They closed their eyes and allowed their body to relax as they were breathing.

3-They breathed only through their nose, and began to focus on the sensations of their breath, such as the heat as it enters their nostrils and goes down into their lungs and the coolness as it travels back out.

Then asked them:" be aware of other sensations you feel, but have no reaction to them. Just observe them passively, however gross or pleasant your find them to be. Understand and accept that inevitably, all sensation shall pass".

4-After that asked them: "allow your focus to fall on a particular area of sensation - perhaps just above your lip or just inside the nose".

5-They Focused on this one area of sensation, and made the focus even narrower, paying attention to nothing else, trying to get their area of focus down to a single cell. Then they observed the sensations in this one area unanimously, allowing no reaction to distract there from concentration.

6-They counted inhalations and exhalations as "one-one," "two-two" and up to "eight-eight." Then counted backward to one. This could also help focus concentration (Meditation, 2014).

In the research entitled "The effect of meditation experience on employees' self directed learning (SDL) readiness and organizational innovative (OI) ability as well as organizational performance (OP); and the relationships among SDL, OI, and OP", the results show that: the employees' meditation experience significantly and positively influenced employees' SDL readiness, companies' OI capability and OP; and the study found that SDL has a direct

and significant impact on OI, and that OI has direct and significant influences on OP(Ho,2010).Meditation had a positive impact on students and improves children's focus and their use of imagination especially creative writing in one of charter schools in Chypenham in England. Caroline Mann, a specialist teacher of dyslexic children, has done her thesis on the role of meditation in education. As part of her studies, she did 10-week project with 12- year old pupils in Wiltshire comprehensive school. She combined various methods of meditation like breathing, focusing on a word or mantra and guided visualization.

Each session was 45-50 minutes, and included teaching each of methods of meditation. By the end the children were meditating for about 20 minutes at a time.

Before and after the project, Mrs. Mann used IQ tests and showed scores were improved in most children after the meditation. She said may be meditation had a positive influence on performance of cognitive processes,

she observed also a significant improvement in children's memory. Caroline said the large number of children cannot learn, they come to school with emotional baggage. By meditation they come to the present moment and the manner in which they are able to absorb information (Man & Grady,1999).In the book entitled "Meditation in the Classroom: Slower classes" Clive Errickr defense of this view that is children are artists in their lives, and we should continue to develop children's receptive mind as teachers. From his view, meditation is the method that by through, we can promote children's spiritual, moral, social and cultural development as teachers. And extensive researches on this issue has proven that meditation can help empower the children's learning (Erricker & Erricker, 2001).

Also Bealing says that meditation can be a helpful aid for unresponsive and disturbing students in the classroom (Bealing, 1997).

In the research entitled "Toward the Integration of Meditation into Higher Education: A Review of Research " the results showed that meditation may both augment and expand current approaches to higher education. The research reviewed in this paper pointed to three ways in which meditation can be applied to higher education:

- Enhancement of cognitive and academic performance
- Management of academic-related stress
- Development of the “whole person”

Also the results showed that concentration-based meditation, practiced over a long-term, may have a positive impact on academic achievement (Shapiro, 2008).

3. METHODOLOGY:

Research method was quasi -experimental method (comparison of static groups). In a non-randomized trial with 40 students to two classes, one of which included Anapana meditation. The students meditated for 15 minutes at the start of each one-hour and half study group session during the 5 weeks in a summer academic semester with 16 sessions. The students were tested at the end of semester. One class without meditation experience served as control.

Statistical Population:

The statistical population were two classes of students who have studied at Faculty of Education in Islamic Azad University of Mashhad in 2013 (40 Persons).

Data Collection Methods:

1 - library studies: using both internal and external searching the Internet, books and papers for reviewing the background research and related theories in Iran and the world.

2 -The tests were used to determine students' learning.

Methods of Data Analysis:

Analytical techniques such as T test were used to analyze the data.

4. RESULTS:

The results of T test for two groups are showed in the Tables below:

Table 1: Difference between the test scores of students in both groups

Indicators	Significance level	T	Degrees of freedom	Significance level	difference between Means
Learning rate	0.05	1.64	38	0.004	2.35

$df = 20 + 20 - 2 = 38$

Table 2: Mean of scores for two groups

Groups	Mean
Experimental group	18.45
Control group	16.10

According to the Table 1 was determined that there was a significant difference between the test scores of students in both groups at the end of period. Also according by the mean of scores for two groups that was showed in Table 2, was determined that mean of scores for meditation group (experimental group) was higher than the control group.

4. SOCIAL IMPLICATIONS:

The present study showed that Anapana meditation positively affects students' learning. The finding implies Anapana meditation improves individual capability in learning, which consequently enhances the outcomes of universities.

5. DISCUSSION AND CONCLUSION:

The present study builds on a growing body of scientific literature suggesting that Anapana meditation is a useful method for increasing of learning. The results obtained from this study consistent with the obtained results by Ho (2011), Man and Grady (1999), Erricker and Erricker (2001), Shapiro et al (2008).

The evidence presented here suggests that Anapana meditation may have positive effect on learning and therefore recommends the use of Anapana meditation in educational settings such as universities to take advantage of it. But before using this meditation recommended that to be held training courses for familiarize students and teachers with this technique of meditation and explain its impact on learning in universities. And it is suggested that other researchers investigate a purely experimental research in order to ensure to gain more accurate results with the ability to control of confounding variables and random selection of students. Also, it is suggested that another types of meditation such as Mindfulness practice or Transcendental meditation will be used in the future studies. Moreover, if there is a formal course on Anapana meditation in the curricula of educational settings, the society will become more peaceful.

Limitations of this research are described below:

-One of the limitations in this study was lack of control for age, IQ, gender and incentives of students.

-Explanation and training of meditation were very time-consuming and difficult to students because none of them were not familiar with the meaning of meditation.

- The generalization of the results of present study is constrained by the existence of possible biases of the students.

Based on the expressed limitations the following suggestions are offered for future researchers:

If the participants in this study also select on the basis of same sex and age probably more reliable results will achieved.

Also, it is recommended that this research be done on a longer time that during this period participants practice meditation more and more and better to do meditation.

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Youth Role in Promoting Thai – Malaysian Intercultural Understandings: A Study on Interaction Patterns and Activities of International Students

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ABSTRACT: Cultural understanding between neighboring countries is necessary in building sustainable relationships. International student is one of the important actors representing and promoting their own culture in abroad while studying, and learning more about other cultures. When they completed their education, they also act as a messenger to deliver better cultural understandings to their friends and societies. At present, there are a number of international students in both Thailand and Malaysia, therefore we should take this opportunity as one of the channel to build a strong sense of mutual cultural understandings by conducting research on the role they play while studying abroad and to look for future supports in term of cultural promotions.

1. Background

Thailand and Malaysia share a long history of friendship with several collaborations in field of economics, trade and education et. In addition, people of both sides used to cross border frequently to visit their relatives, especially between the Thai Malay Muslims in the deep south of Thailand and the Malay-Thais in northern Malaysian province of Kelantan. These people are similar in term of language and cultures which are the advantage for strengthening relationship and promoting more interaction at the people level, it will help also to foster a strong sense of ASEAN community by 2015. Being a close neighbor, Thailand and Malaysia will have to work together more effectively to enhance socio cultural understandings both bilateral and multilateral engagement in the ASEAN.

Generally, Thailand and Malaysia have their own cultural identities i.e art and culture, ways of life, customs, religions and language. Although some may similar but there is a uniqueness in details. However, one of the most priorities of getting prepared for the upcoming ASEAN Social and Cultural Community in 2015 is to share and leaning different cultures among member countries as it's being encouraged well by local governments, private and people sectors of the member in order to create mutual understandings and peaceful living in multicultural society.

Internationalization of education has led to a significant increase in the importance of intercultural

understanding. The strengthening of educational cooperation in preparation of ASEAN Social and Cultural Community is considered one of the important mechanisms to drive a closer integration in cultural dimension. Nowadays, exchange student is more promoted by ASEAN member and especially between neighboring countries, including Thailand and Malaysia. There is a number of Thai students travel to Malaysia for educational purpose both in high school and university, a number of Malaysian students also study in Thailand. Besides a student role, they are like a "cultural diplomat", as they also promote culture, thought and life styles to their friends, these students also absorb and learning host country's culture. Several activities and interactions with local people during their study period are considered of the channel in promoting cultural understandings through exchanging experiences, languages, cuisines, life styles, norms and social beliefs. When they graduated and get back to their own countries, the understandings they learned will be distributed to others which help in building sustainable relationship between the two countries.

The research, therefore aim to study the interaction patterns and activities of international students both in Thailand and Malaysia by survey and observe attitudes before and after experiencing each other's culture, the way they make interactions, activities and its results, as well as to recommend a tangible approach in developing and promoting "Thai-Malaysian student network for mutual cultural understandings"

2. Objectives

1. To study international students' attitude before and after experiencing each other' culture.
2. To study interaction patterns and activities amongst international students during their study period in term of promoting intercultural understandings.
3. To study the impact and results following their role in cultural diffusion and learning host country culture as well.
4. To suggest an approach to build Thai-Malaysian student network and enhance international student exchange program for promoting intercultural understandings

3. Research Methodology

Mix research methodology of quantitative and qualitative used for collecting data from both Thai and Malaysian students with the questionnaire created from our literature review. Focus group discussion of related intercultural persons will be added to verify reliable data. The research will be carried out in Thailand and Malaysia. International students at university level of both countries and whom they interact with are the primary target population.

4. Conceptual Framework & Literature Review

We have reviewed the related theories, concepts and empirical documents which convey to formulate the conceptual framework for the research. The research will be composed of the documentary study, quantitative and qualitative researches, as follow.

4.1 Intercultural Understanding and Internationalization of Education

According to the Standard Dictionary of the English Language (Funk & Wagnalls, 1970: 1368), 'understanding' means "the sum of the mental powers by which knowledge is acquired, retained, and extended; the power of apprehending relations and making inferences (deductions, conclusions) from them". It can also mean "an agreement between two or more persons; sometimes an arrangement or settlement of differences, or of disputed points". In the present context, intercultural understanding

included close acquaintance, empathy and appreciation between people of different cultures.

Stone (2006) outlined the importance of individuals possessing the capacity to associate with individuals from diverse cultures, due to "the advent of more globalized economies, markets and international alliances; the rapid development of new information and communication technologies; vastly increased international mobility; the growing multicultural profile of most societies across the world; and the "internationalization" of education programs and institutions" (Stone 2006, p.335).

4.2 The need to understand and recognize cultural differences

People from different cultures tend to perceive the world differently, but are sometimes unaware of alternative ways of perceiving, believing, behaving and judging. Hall (1959; 1976) contends that most people hold unconscious assumptions about what is appropriate in terms of space, time, interpersonal relations and ways of seeking truth. These assumptions may cause intractable difficulties in intercultural encounters. A conscious effort must therefore be made to overcome ethnocentric attitudes and to recognize the cultural differences between nations and ethnic groups. According to Bennet (2003:48-51), this recognition process takes place in six stages: denial, defence, minimizing, acceptance, adaptation, and integration. Therefore, interaction of international students could help to pave the way to understanding and recognize cultural differences.

4.3 Intercultural communication

People communicate within and between cultures by means of language, which is therefore central to their social relationships. It both reveals and marks status, power, authority, and levels of education. Cultural differences therefore tend to be revealed in language, and misunderstandings between people from different cultures tend to arise from their use of language to communicate with each other (Campbell, 2004:62).

However, effective intercultural communication depends on both the language and the cultural perceptions and priorities of whoever one interacts with. Culture-specific perceptions and priorities are evident from a specific cultural code (symbols, manners, dress, and gestures) (Skeie, 2005:249). Successful communication is only possible on the

basis of a shared code. "To share a code you must know the meaning of the foreign word(s) and the meaning must be the same in both languages for if it is different, the code is not shared" (Ter-Minasova, 2003:302). People should therefore be sensitive to the way in which members of other cultures perceive reality and why; how they express their perceptions; and importantly, how their perceptions differ from those of other cultures (Campbell, 2004). It follows, too, that although language is the primary vehicle of communication, non-verbal communication is equally important.

Internationalization of education has also led to a significant increase in the importance of intercultural understanding and competencies for students. The increasing numbers of international students studying abroad and new immigrant students have also led to growing diversity and multiculturalism of the student population. This implies that intercultural understanding and competencies are also important for local students as well

Therefore, being a close neighbor and to foster a strong sense of ASEAN community especially social and cultural community, Thailand and Malaysia will have to work together more effectively to enhance socio cultural understandings both bilateral and multilateral engagement, and to enhance interaction and activities of international students in promoting Thai-Malaysian cultural understanding, and to strengthening their role & network as a seed to our future prosperity and friendship.

From the above conceptual framework and operational definition, we intend to study the beliefs, values, feeling, thinking and reacting of the Thai and Malaysian students. Through activities, we will explore the contents of their communication and interaction, mutual understanding, cultural diffusion learning host country culture and also International student network for intercultural understanding, before and after periods. These data will indicate the impacts and results of their participation in the Exchange Program which will help us to analyze and synthesis the guidelines for promoting the intercultural understanding of Thai and Malaysian youth.

5. Research Findings

There are 1,500 Thai students studying in various universities in Malaysia. Most of them come from

Southern Thailand (70%) Central Region (29%) and others (1%), mostly self-financing, popular universities the Thai students prefer are International Islamic University of Malaysia (IIUM) Multimedia University (MMU) University Utara Malaysia (UUM) University Teknologi PETRONAS (UTP) University Malaya (UM) University Sains Malaysia (USM) Kolej University Islam Antarabangsa Selangor (KUIS) Kolej University Insaniah (KUIN), there are Thai muslim student club in every university under Thai Student Association in Malaysia (TSAM) as central coordination.

Less numbers of Malaysian students in Thailand. Most of them come through the exchange program with scholarships such as ASEAN INTERNATIONAL MOBILITY FOR STUDENTS PROGRAMME (AIMS). During the past 5 years, total number of Malaysian students came to studied in Thailand under this program was 86 (and 97 of Thai students in same period). They came from different domiciles i.e. Kedah, Kuala Lumpur, Negeri Sembilan, Penang, Selangor, Tumpat Kalantan. At the beginning, they faced communication problem as most of Thai do not speak English, rare halal food, but they can adjust themselves and impressed on Thai hospitality and beautiful locations

The study reveals that the sample international students from both countries have a variety of attitudes and perceptions on their neighboring culture depending on various factors, especially domicile of origin and close cultural proximity of individual. Even before going to or experience neighboring country, some of them viewed and perceived one another's country image in varying degree, some have no idea at all. But after experiencing and interacting while studying, they know more and understanding each other, causing positive attitude and impressed on many aspects of neighboring cultures.

International Students of both countries have a constructive - perceptive attitude towards each other's image, even before traveling to study as well as after getting admission. It helps for the living together in harmony and cross - cultural interaction

For the joint activities and interaction between the international students, mostly are unofficial activities. There are not many joint activities organizing together, joint activities are mostly University's event or the activities that University and international student jointly organized like

annual cultural show. By the way, most of the student exchange programs are not designed or encourage for cultural exchange and joint activities between local and international students

Most of the Thai students in Malaysia come from the South of Thailand, they get use to Malaysian life as their similar ways of life in religion, language and culture or even some have relatives in Malaysia. They feel studying in Malaysia is better because of using English and more safety than in Thailand especially those who come from 3 hazardous provinces of the Southern Thailand. They spend their own expenses.

Samplings: Thai Students in Malaysia & Malaysian Students in Thailand

Thais in Malaysian (N= 50)		Malays in Thailand (N= 29)	
Female	68 %		48.15 %
Male	32%		51.85%
Nationality: Thai	100%	Malaysian	100 %
Religion: Islam	100%	Buddhist	51.85 %
		Islam	33.33%
		Christian	14.82 %
19-24 yrs	40%		66.67 %
25-30 yrs	24%		25.92%
30 + yrs	36%		7.4%
Bachelor Degree	60%		51.85%
Master Degree	36 %		40.75%
Doctoral Degree	4%		7.4%
Personal Expense	100%	Scholarships from Exchange Program	100%

For the Thai student in Malaysia and other foreign student, they have more activities and feel more camaraderie or closeness than with Malaysian friend. It is because of the same feeling as “foreigner” and viewed Malaysian “local people”, but no conflict behavior as they are adaptable. The different of local or culture of domicile where the student belong is a factor determined closeness and mutual activities.

Thai students are more closer to Malaysian students who belong to Klantan, Decar,Trang Kanu, etc because of proximity and adjacent area which has a similar culture. Thai-Buddhist students tend to be closer with the Chinese Malaysian student from Kuala Lumper, with similar culture

Less numbers of Malaysian students in Thailand. Most of them come through the exchange program with scholarships. At the first time they suffer from communication problem as most of Thai do not speak English, rare halal food, but they can adjust themselves and impressed on Thai hospitality and beautiful locations.

For the Malaysian student in Thailand, their activities with Thai friends are mostly informal and learning Thai culture through interpersonal relations with Thai friends.

In learning the culture of host country, although international students of both side rarely having formal activities with local friends but spending time together in daily life, they have learned each other i.e. way of life, social and cultural aspects, nature of differences etc. Besides this, their perception towards each other is the reason behind distantly related and caused rarely having activity and interaction together formally and informally as most of the Malaysian student viewed Thai and other foreign student “playful, hilarious, rivets, etc., while foreign student including Thai viewed most of Malaysian students “quiet and peaceful, simple, privacy, do not like chaos, studying seriously, rarely socialized with unfamiliar people, thoughtful, fearful etc. Cultural diffusion, learning, sharing and exchanging through student daily life rather than formal activity.

For the cultural exchange among them, they play a very important role not only their main cultural transmission (Thai or Malaysian main culture) but they brought with them different local cultures of their various domicile of origin, which allow them to have a broader and deeper intercultural understanding. While studying abroad, they performed as representatives of their own countries and put effort to make the others clearly understand their cultures which is very beneficial for intercultural learning.

The Thai student in Malaysia realize the importance to learn and understanding Malaysian culture because it gives better business opportunity at international level, also because it helps to understand the culture of neighboring country and it gives new ideas and different perspectives. While Malaysian student in Thailand do not concern much

about the business opportunity which reflect and stress that Malaysian economic position is better than Thailand. Malaysian students in Thailand stress the important to learn the culture of Thai culture because the knowledge and information obtained from such experience can be shared further to Malaysian community so that they may have better understanding about Thai culture in the long run and for promoting people to people rapprochement.

Graduates recall what they impressed during their studies, they set up various Alumni Clubs to be a place for meeting friends and coordination.

In conclusion, the international students play an important role in building understanding across cultures. It helps to promote not only main culture of the country but also various local domiciled culture. They also play role in both cultural diffusion and learning culture of host country, adaptability. Being a neighbor, International student stresses the importance to learn and understanding each other's culture that would benefit them, society and country as a whole. Interpersonal intercultural relations help international students from both sides, Thailand and Malaysia understand each other such as social values, beliefs, behaviors.

The study found that there are many student exchange programs, both within the framework of the ASEAN regional projects or AIMS and through cooperation between various universities of the two countries. Noticed that the framework of ASEAN project is big, and although it includes all ten member states in the program but there were less number of student join it, due to limit of exposure and accessibility (opportunity to reach). The ASEAN Universities Network or AUN does not cover most of the universities of ASEAN. The number of student from different countries joining the program also indicate the imbalance of exchange i.e. students from some countries prefer to study in some particular countries but not in another. For example, many Thai students under AIMS project go to study in Malaysia in exchange of huge proportions as compared to the number of Malaysian students in Thailand. Generally, there are not so many exchange program between the universities which initiated and signed mutual agreement of cooperation among themselves in specific field and faculty only. The university must seek cooperation partners and matching among

themselves, which sometime caused obstacles in coordination. This resulted that could be difficult in the expansion of the exchange program. Therefore, the relevant authorities particularly public organizations should promote or facilitate the educational institution to develop exchange program more broad and comprehensive. Government should support budget, information, and public relations in order to encourage the development of more and more exchange program between Thailand and Malaysia for both public and private universities. Thai and Malaysian government may consider set up a joint fund for initiating bilateral exchange program.

Student exchange program should be designed to focus more on promoting activities for intercultural understanding both formal and informal activities, or maybe integrated as part of the course like conducting a special cultural class for Thai and Malaysian students, allow credit transfer, practical activities as part of learning evaluation etc.

Suggestions and Recommendation

To strengthen the youth role in promoting intercultural understanding, there are suggestions and recommendation from the study as follows

1. Promoting Thai -Malaysian Intercultural Understanding among international students of both countries and other neighbor as well for strengthening people to people relationship and more deeply understanding each other culture.
2. Related agencies of both side should support the role and activities of international student which promote cultural understanding and exchange, before going - during their stay and after completing education. Push forward the establishment of Thai -Malaysian Student Networks, this will maximize benefit for both countries and will be useful for student individually, societies and long term international relations
3. Establishment of Thai-Malaysian Student Network and Alumni to coordinate and promote understanding between neighbors, use the existing student club, association, network connecting student and alumni as well as universities academic network. Such kind of network will help to strengthen a sustainable role and activities of

international students, in order to promote intercultural understanding and enhance people to people relations as well as reinforce educational cooperation, promoting positive image of the two countries. This will fulfill more formal activities and interaction patterns of international students and also increase the role of existing network to push forward the above mentioned activities

4. Both side should support more scholarship for increasing the number of student exchange, also support and funding activities of student through the mentioned network. Government and Educational Institution of Thailand and Malaysia should provide scholarships for students for increasing a number of student exchanges, funding its own student or for students of another country, or set up a joint fund for promote and enhance student exchange program.

5. Government and educational agencies should 1) enhance student exchange program and 2) the student exchange program should design and emphasize more on cultural exchange both formal and informal form, maybe integrated as part of the course like conducting a special cultural class for Thai and Malaysian students, allow credit transfer, practical activities as part of learning evaluation etc.

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Assessment of Professional Ethics' Practice among Professional Accountants in the Nigerian Public Sector

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ABSTRACT: High profile corruption and fraud in public sector with which accountants have been associated as auditors, executives and directors have prompted searching questions to be asked as to the integrity of the professional accountants engaged particularly in public services. Consequently, the study aim to assess the practice of professional ethics among professional Accountants in Nigerian public service. The study use purposively sampling techniques to select chartered Accountant of Institute of Chartered Accountants (ICAN) and Association Of National Accountant of Nigeria (ANAN) in the ministry of Finance, particularly the office of the Accountant General and auditor General of the Federation. The Kolmogorov-Smirnov and the Shapiro-Wilk tests were used to determine the normality of the data. One sample t test was employed to assess the application of professional ethics among professional Accountants, while Mann-Whitney U test was employed in testing whether significant difference exists between the perception of ICAN and ANAN member as well as between professional Accountants and Auditors. The results of statistical tests show that there is no significant difference in the application of professional ethics among the professionals implying that professional Accountants in the public sector comply with the professional ethics of the professional bodies in their official dealing and that cadre of the professionals does not influence the application of professional ethics. Therefore, the study recommends that the government should provide financial support to an ordinarily Accountant to become member of a reputable professional bodies and to encourage the professional to further intensify efforts on high level compliance with professionals ethics.

KEY WORDS: Ethics, Accountants, Auditors, Public Sector, Nigeria

1.0 INTRODUCTION

Scandals involving public officials have captured world attention and the public are debating on the accelerating level of corruption and unprofessional behaviour in government (Tivelli & Masini, 2007). The root cause was the gradual but ultimately complete collapse of ethical behavior across the sectors of the economy. Once a sector of the economy became unmoored from its ethical base, the sectors were free to behave in ways detriments to the achievement of set objectives. For instance, what happened to Enron Company and their auditors, Arthur Anderson, was not due to the default of the international accounting criteria or auditing criteria, but the problem falls in the ethics of the profession itself (Al-Qashi, 2005). Unethical practices kill and neutralize organizational values and consequently relegate the organizational

objectives to the background. Every citizen suffers from it including those living outside the country (Dukor, 2015). Davis (2009) observed that increasingly governments all over the world are recognizing that ethics is not just an issue for others but necessary tool for them to clean up their own doorstep, often in the aftermath of revelations about the alleged unethical behavior of both civil servants and politicians in order to ensure fair and honest behavior of individuals and organizations acting in the public domain. This has influence International organizations such as the World Bank to take a strong interest in ethics and have become a key concern to the European Union because the result of distrust by citizens on the public sector was apathy to democratic activity. This has impacted negatively upon the economic performance of many Organisations for Economic Co-operation and Development (OECD) countries (Davis, 2009).

In Nigeria, many institutions has been established to enforce the ethical codes such as codes of conduct bureau, courts, EFCC, ICPC, ICAN, ANAN etc but the more the institutions, the more the growth of unethical behaviours. The governance in Nigeria's public sector becomes more problematic and ethically tasking as a result of endemic corruption. The lack of an effective ethical organizational framework to coordinate the civil servants has astronomically worsened unethical practices in public services (Scott, 2004). Unethical and corrupt practices are sources of negative image to a government which is even worse than corruption.

Evidence has shown that noncompliance with the professional ethics has led to various forms of fraud and corruption which has heavily harm the economy, lower investment levels and reduce public finances. Damages done to public institutions and their budgets by fraud and corruption were enormous ranging from financial loss to reduction of organizational performance, reputation, credibility and public confidence. Consequently, the level of relationship of ethical requirements to ethical behavior is central to criticisms over the past 30 years because the profession has claimed to be both moral and ethical in their dealings but this assertion has been questioned in the public sectors.

However, the above circumstances lead to the formulation of the following research questions.

- i. Are professional accountants in the Nigerian public sector complying with the professional ethics?
- ii. Is there any difference in perception between professional auditors and accountants in the Nigerian public sector with regard to level of compliance with professional ethics?
- iii. Is there disparity in perception between ANAN and ICAN professional member with regard to compliance with the professional ethics?
- iv. Are there challenges affecting the professional ethics practices in the Nigerian public services?

These research hypotheses were developed for the study

H₁: The public sector professional accountants are not complying significantly with the professional ethics.

H₂: There is no significance difference in the perception of professional auditor and accountants in the level of compliance with professional ethics

H₃: The perception of ANAN and ICAN professional accountant do not significantly differs on the practice of professional ethics in the Nigerian public sector.

H₄: There is no significant challenges affecting the practice of professional ethics in the Nigerian public services

2.0 LITERATURE REVIEW

This section is structured into three dimensional issues of conceptual, theoretical and empirical

2.1 Conceptual issues

2.1.1 Ethics and Profession

The word 'Ethics' is derived from the Ancient Greek word 'ethikos' means customs and habits. It covers the analysis and employment of concepts such as right and wrong, good and evil and do's and don'ts (Saeed, 2007). Ethics is defined as the branches of philosophy concerns value regarding human behavior pertaining to the rightness and wrongness of actions and to the goodness and badness of the intent and consequences of such actions (Asif, 2010 and ACCA, 2014). Ethics can be defined broadly as a set of moral principles or values. Each of us has such a set of values, although we may or may not have considered them explicitly. Philosophers, religious organizations and other groups have defined ethics in various ways as an ideal set of moral principles or values such as laws and regulations, religious doctrine, codes of business, ethics for professional and industry groups and codes of

conduct within individual organizations (Kabir, 2009). In other words, ethics is the set of moral standards for judging whether something is right or wrong (Gitman & McDaniel, 2002). It has been found that there exists an overlap between ethics and the law. Nevertheless ethics and law are not equivalent. The law can be seen as the minimum acceptable standards of behaviour and many ethical issues are not explicitly covered by law (Larsson, 2006).

Saeed (2007) explains that a profession in an occupation requires extensive training and mastery of specialized knowledge and usually has a professional association, ethical code and process of certification or licensing such as Engineering, Medicine, Social Work, Teaching, Law, Finance, Military, Nursing, Accountancy etc. Each of these professions holds to a specific code of ethics and members are almost universally required to swear some form of oath to uphold those ethics, therefore 'professing' to a higher standard of accountability. Each of these professions also provides and requires extensive training in the meaning, value and importance of its particular oath in practice of that profession.

Acting in the public interest involves having regard to the legitimate interests of clients and others who rely upon the objectivity and integrity of the professional to support the propriety and orderly functioning of an entity which can only be achieved with existence of good professional conduct (Institute of Chartered Accountant in England and Wales (ICAEW). The professional conduct represents a set of ethical rules and virtues which are binding to all the individuals and groups who work in the society through the performance of their duties (Al qtaish, Baker & Othman, 2014). The importance of professional conducts by professionals is to perform their profession fully with sincerity, objectivity and integrity lies on the organizers of the profession to legislate laws, regulations and principles guiding the professional conduct.

The society places even higher expectations on professionals. People need to have confidence in the quality of the complex services provided by professionals. Ethics in accountancy profession are invaluable to accounting professionals and to those who rely on their services such as clients, credit grantors, governments, taxation authorities, employees, investors, the business and financial community. These users perceive the professional accountants as highly competent, reliable, objective and neutral people. Professional accountants therefore, must not only be well qualified but also possess a high degree of professional integrity. The professional ethical codes call for their members to maintain a level of self-discipline that goes beyond the requirements of laws and regulations (Thunaibat, 2010).

2.1.2 Need for Professional Ethics for Professional Accountants

Each of the major professional association for accountants has a code of ethics. Now as the business and financial world is adopting international accounting and auditing standards, it is becoming more necessary to adhere to certain Code of ethics prescribed by international and national accountancy bodies. A code of ethics is often a formal statement of the organization's values on certain ethical and social issues relating to the profession and practice of the professional knowledge. This also includes the principles and procedures for specific ethical situations. Regardless of the role of accountants, it is mandatory to adhere specifically to professional code of ethics applicable to their profession (IFAC, 2015).

Asif (2010) discuss the reasons why ethics is so much important in accounting and auditing profession. He highlighted the following reasons:

- i. Professional accountants have a responsibility to consider the public interest and maintain the reputation of the accounting profession (ICAEW, 2009 and 2010).

ii. Professional accountants give an independent view on a range of issues on behalf of clients. They often have access to confidential and sensitive information (ICAEW, 2009 and 2010).

iii. The professional sees himself or herself as responsible to the customer; the mission is to solve the problem of the customer, to create the value that the customer requires. If that value is not created, if problem is not solved, the professional has not done his or her job (Kabir, 2009).

iv. Technically, the professional accountants should carry out professional services in accordance with the relevant technical and professional standards. This must be compatible with the requirements of integrity, objectivity and in the case of professional accountants in public practice, independence (Kabir, 2009).

Mehran, Masoud, Abbas & Mohammad (2014) asserts that ethics is require in the accounting profession due to fraud, misappropriation of assets, neglection of internal controls to abuse, forcing subordinates to record transactions incorrectly, collusion with the auditor for non-disclosure of financial irregularities, Use of improper accounting practices, Disclosure of confidential information of the employer competitors and failure to provide adequate storage for inventory and depreciation expense recorded.

2.1.3 Professional Code of Ethics for Accountants

ACCA (2014) opine that Professional ethics is about profession obligation to the public. Every professional accountancy body has issued a code of conduct and code of ethics for its members and student members (ICAN, 2014). The board saddled with responsibility of issuing professional ethics for accountants is 'The International Ethics Standards Board for Accountants (IESBA)' located within the International Federation of Accountants (IFAC). The IFAC is a federation of all accountancy bodies throughout the world. All the

major international and national associations like ACCA, AICPA, ICMA, ICAP, IASB, ICAN, ANAN etc are member of the organizations. The mission of IFAC, as set out in its constitution, is "the worldwide development and enhancement of an accountancy profession with harmonized standards, able to provide services of consistently high quality in the public interest" (IFAC, 2015).

The IESBA Code sets out the ethical requirements for professional accountants and states that any member body of IFAC (such as ICAN) or any individual firm of accountants may not apply ethical standards that are less strict than those in the IESBA Code. The IESBA Code therefore establishes a minimum world-wide code of ethical conduct for accountants (IFAC, 2015 and ACCA, 2014). The IESBA Code is divided into three parts: General principles and application of the code; Guidelines for accountants in public practice and Guidelines for accountants in business. IFAC (2015) and IESBA (2015) code of ethics for professional accountants on General Fundamental Principles has prescribed five (5) fundamental principles which member shall comply with and this establishes the fundamental ethical principles that apply to all members as well as guidance on the threats and safeguards relating to those fundamental principles.

i. Integrity: A professional accountant should be straightforward and honest in all professional and business relationships.

ii. Objectivity: A professional accountant should not allow bias, conflict of interest or undue influence of others to override professional or business judgments.

iii. Professional Competence and Due Care: A professional accountant has a continuing duty to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation and techniques.

iv. Confidentiality: A professional accountant should respect the confidentiality of information acquired as a result of professional and business relationships and should not disclose any such information to third parties without proper and specific authority unless there is a legal or professional right or duty to disclose.

v. Professional Behaviour: A professional accountant should comply with relevant laws and regulations and should avoid any action that discredits the profession.

According to IESAB (2015), AAT (2014) and Asif (2010), it may be possible that the circumstances in which members operate give rise to specific threats to compliance with the fundamental principles. These threats may include self-interest threats; self-review threats; advocacy threats; familiarity threats and intimidation threats. AAT (2014) and Asif (2010) assert safeguards are actions or other measures that may eliminate threats or reduce them to an acceptable level. These fall into safeguards created by the profession, legislation or regulation and safeguards in the work environment.

The part B of the Code illustrates how the conceptual framework is to be applied and is not intended to be, nor should they be interpreted as, an exhaustive list of all circumstances experienced by a member in practice that may create threats to compliance with the fundamental principles. Therefore, it is not sufficient for a member in practice merely to comply with the examples presented; rather, the framework must be applied to the particular circumstances faced.

The areas cover by this section includes the Professional Appointment; Conflicts of Interest; Second Opinions; Fees and Other Types of Remuneration; Marketing Professional Services; Gifts and Hospitality; Custody of Client Assets; Objectivity and Independence of assurance engagements.

Finally, part C of the *Code* illustrates how the conceptual framework contained in Part A is to be applied in specific situations relevant to members in business. Investors, creditors, employers and other sectors of the business community, as well as governments and the public at large, all may rely on the work of members in business. Some of those circumstances include: Threats and safeguards; Conflicts of interest; Preparation and reporting of information; Financial interests, compensation and incentives linked to financial reporting and decision-making and Inducements through Receiving offers and Making offers.

2.2. Theoretical Background

Based on the literature reviews, theory of institution and theory of profession are adopted for the study.

2.2.1 Theory of Institution

Institutional theory is not really a coherent system of rules. It is rather a collection of ideas that together form a, somewhat consistent, perspective of the mechanisms supporting and restricting social behaviour for an excellent attempt to integrate different institutional perspectives into a single analytic framework (Scott 2001). The institutional perspective is adopted for research within disciplines as diverse as economics, political science, sociology, and business studies (Johansson 2002).

Since the 1970s public administration institutions as a research domain has increasingly opened up to contributions from other social sciences such as history, political science and sociology of organizations. Potentially the most important impediment to a more central position for institutionalism is that the term means so many things to different scholars, and that some of the alternative approaches are not only different but even contradictory (Hall and Taylor, 1996; Kato, 1995). If one adopts some versions of the institutional approach he or she may have very different empirical evidence, and make very

different predictions about behavior, than if one were doing research using another version (Peters, 2000).

Different new schools of thought have emerged in academic circles. Institutional theory is a label that oversimplifies the fact that such schools are not exactly alike: they do not share the same agenda. It has become less normative and more empirical, considering institutions as dependent variables as well as autonomous actors (Thoenig, 2011). Institutional theorists believe that institutions not only offer and constrain behavioral alternatives, but they also, up to a certain extent model individual preferences (March & Olsen, 1995). This means that institutions, directly and indirectly determine the motives guiding individual behavior but these can be achieved in different ways/approaches which collectively include normative institutionalism, rational choice institutionalism, historical institutionalism, sociological institutionalism, new institutionalism, and local order or actor institutionalism

However, this study adopts the rational choice approach. The rational choice institutionalism is that institutions are arrangements of rules and incentives, and the members of the institutions behave in response to those basic components of institutional structure (Peters, 2000). The preferences of the members are not modified by their membership in the institution. In the rational choice approach, institutions are conceptualized as exogenous to the values of the individuals functioning within them. This statement means that it is assumed that individual values will not be altered by involvement with the institution (Peters, 2000). Behavior will change in response to the assortment of opportunities and constraints presented by the structure, but the values that condition behavior are assumed to be unaffected by the institution (Lawton & Macaulay, 2009). In Nigeria, there are several institutions such as ICPC, EFCC, Public Complaints Commission, NAFDAC, ANAN, ICAN etc. that work differently in ensuring high standards of behavior in public service and position. These institutions

are supposed to affect and influence the behavior of individuals working in the public service. However, from the rational choice approach, the values of the individuals are not altered by the institution.

2.2.2 Theory of Profession

While there is no agreed definition of a profession, the Australian Council of Professions (ACP) defines it as a disciplined group of individuals who adhere to high ethical standards and uphold themselves to, and are accepted by, the public as possessing special knowledge and skills in a widely recognised, organized body of learning derived from education and training at a high level, and who are prepared to exercise this knowledge and these skills in the interest of others (Australian Competition and Consumer Commission (ACCC), 2011). There are many categories of traditional professions such as doctors, pharmacists, lawyers, architects and engineers.

Acknowledged as a leading researcher on the Theory of Profession, Abbott (1988) suggests three potential rights for a profession to claim jurisdiction: within the legal framework, through public opinion and in the workplace. He defines a profession's social structure as including groups, controls and worksites that work cohesively to create an improved professional model. This structure influences professions in the following ways: The more organized a profession, the more effective the claim of jurisdiction; Organization into a single, identifiable association is a pre-requisite to any public/legal claim of jurisdiction; Level of formality of organizational structure may provide advantage/flexibility in workplace competition and highly organized, resilient internal structures.

Fournier (1999), in describing the profession of accounting, presents a model of professionalism as a disciplinary logic that includes criteria of legitimacy, public good, social welfare, as well as professional competence based on knowledge, conduct and control. Theory of Profession provides an analytical lens with which to

understand the characteristics, attributes and structure of any profession.

In an accounting context, the Theory of Profession is described as the power and reputation granted by society to the profession in terms of protecting public interest where professionals acquire a body of knowledge, which is connected to the major needs and values of the social and accounting system (Pollock & Amernic, 1981). Professions are expected to commit their services to the interest of the public rather than the interests of their clients or self-interest (Pollock & Amernic, 1981). Therefore, accounting professionals are regarded as a mechanism to protect public interest as they are required to act above and beyond material incentives (Larson, 1977). In the context of this study, the Theory of Profession provides a useful framework for identifying the functions and attributes of the profession (Canning & O'Dwyer, 2001), which is consistent with the necessary requirements and qualifications to work in the field of accountancy. They present the Theory of Profession framework under five attributes that contribute to accounting 'professionalism' and ultimately, the protection of public interest. These attributes are test of competence; further study and relevant training; a register of qualified members; enforcement of a high standard of professional conduct and organisation within a specific occupation (Candilis, 2009; Gaffikin, 2009 and Kranacher, Riley, & Wells, 2011)

2.3 Empirical Evidences

Asif (2010) conducts study on Ethics in Auditing and Ethical Studies in different Accounting Bodies. The study discusses the various ethical dilemmas, threats, safeguard and steps of avoiding ethical threats in selecting auditing engagement. This was achieved through the explanation of concepts of ethics and studies of degrees of ethical studies in various public accountants' bodies around the world. To fulfill the requirement of the study data are collected mainly from different books, study materials and journals on ethics and auditing. IFAC Code of Conduct for professional accountant and

websites of the various professional bodies around the world. The study found clearly that all the accounting bodies are maintaining high level of ethical studies for their candidates. The study therefore recommends that practitioners should observe the code of ethics and maintain their independence while certifying and expressing opinion on the financial statements because accounting profession has important public responsibilities.

Al Qtaish, Baker & Othman (2014) investigate the ethical rules of auditing and the impact of compliance with the ethical rules on auditing quality. The study developed questionnaire with 37 questions distributed to a sample of (59) auditors practitioners of the audit profession but (54) were recovered and were analysis using one sample t-test and regression analysis. The study found that there is a high degree of commitment to the auditors professional ethics on the quality of the audit. The study recommends that supervisory authorities and the Organization for the audit profession hold training courses, workshops and seminars on auditing standards and rules of ethics of the audit profession to further strengthened the compliance.

Casimir, Izueke & Nzekwe (2014) examine the imperatives of good ethical conduct in the conduct of government business in Nigeria. Using institutional theory suggests that moral contradictions in institutional behavior expectation from the public deepen daily. The perceived lack of an effective ethical organizational framework to coordinate the activities of various institutions has astronomically worsened unethical practices such as corruption in the Nigerian public service. The study conclude that the behavioral and errant departure of civil servants and Nigeria's public service from the core human values that ensure transparent private and public conduct of individuals have resulted in underperformance and underdevelopment and in order to move towards good ethical conduct in government and reduce corruption, it strongly recommend the

integration of theistic humanism and core African values in both individual and public conduct of civil servants in Nigeria. A more realistic African traditional approach to ethical restraint of public servants from indulging in corrupt behavior by subjecting them to customary oath taking based upon the theistic values of fear of sin against mother earth should be employed.

Mehran, Masoud, Abbas & Mohammad (2014) write an essay on Professional Ethics in Accounting and Auditing. They assert that Ethics is a subject that is inclusive to all aspects of human life. The paper describe moral and ethical paradigms and professional ethics and the history of ethics is referenced in the following basic features and elements of ethics; ethical decision-making models, standing ethics and its role in advancement, professional growth and development, professional ethics and ethical guidelines in accounting and auditing.

3.0 SECTION THREE: METHODOLOGY

3.1 Research Design

The study adopts survey research design method which involves the use of questionnaire survey technique that requires rigorous research planning, execution and often involves testing of hypothesis or answering research questions. This technique was adopted because of its advantages over other methods in terms of relatively high population and the generalizability of the sample selected to the population (Pallant, 2007).

3.2 Population and Sampling Techniques

A survey research design was used. The justification for the use of survey research for this study according to Asika (2004) is that convenience with which the survey can be conducted and inferences for larger population can be made from the result.

All the Accountants and Auditors in the office Accountant general and Auditor general of federation are the population of this study. The

study adopts a purposive sampling technique to select all chartered and certified Accountants, who belong to a recognized professional body by IFAC, because they were expected to apply professional ethics in all their official dealings. Out of the population of 3,827, 1,127 were professionals representing 30% of the targeted population. The sample is even more than the sample size specified by Krejcie and Morgan (1970) which affirm that appropriate sample size for population of 3,500 is 346. The detail is as follow in table 1:

S/N	RESPONDENTS	POPULATION	SAMPLE SIZE	
			ICAN	ANAN
1	Auditor General Office	1,573	85	356
2	Accountant General Office	2,254	157	529
	TOTAL	3,827	242	885

Source: Author's review

This study focuses on primary data which was obtained through the use of carefully worded questionnaire administered on all the professional chartered accountants of ANAN and ICAN in Accountant General Office and Auditor general office.

Consequently, a total of One thousand, one hundred and twenty seven (1,127) questionnaires were administered but only seven hundred and Eight five (785) were returned constituting about 70% response rate. The high reduction in response rate is not a surprise because more than 40% of their staffers were in all the state of federation which time does not allow the study to cover. However, the response rate obtain perhaps be attributed to the fact that the researcher is also a member and the questionnaires were delivered by hands.

3.3 Data analysis and Reporting

Descriptive and inferential statistical techniques were used to analyze the data collected. The descriptive statistics include mean, maximum, minimum and standard deviation which measures the level of dispersion of mean distribution were used to provide a snap shot of the variables in the study. While kurtosis, skewness, Kolmogorov-Smirnov and the

Shapiro-Wilk tests were used to determine the normality of the data. In addition, independent sample t test, a parametric test will be used to test for data that does not violate the assumptions of parametric test while an equivalent non-parametric test, Mann-Whitney U test, will be used to test data that violate the normal distribution assumptions (Field, 2006).

4.0 SECTION FOUR

4.1 Presentation of Data and Description Statistics

4.1.1 Socio-demographic Characteristics of Respondents

The demographic characteristic of the respondents were presented in table 4

Table 2: Demographic Characteristics of Respondents

S/N	CHARACTERISTICS	FREQUENCY & PERCENTAGE %	
1	AGE OF RESPONDENT	F	%
	below 30 years	0	0.0
	30-35 years	193	24.6
	36-40 year	379	48.4
	41-45 years	80	10.2
	46 years & above	132	16.8
		785	100%
2	GENDER:	529	67.4
	Male	256	32.6
	Female	785	100%
4	MANAGEMENT LEVEL:		
	Top	124	15.7
	Middle	620	79.0
	Lower	41	5.2
		785	100%
5	YEARS OF WORKING EXPERIENCE:		
	5-10 years		
	11-15 years	546	69.5
	15-20 years	41	5.2
	21 years & above	82	10.5
		116	14.8
		785	100%
6	HIGHEST QUALIFICATION		
	NCE/ND	0	0.0
	HND/BSC	662	84.3
	M.Sc/MBA	123	15.7
		785	100%
6	PROFESSIONAL STATUS		
	ANAN	628	80.0
	ICAN	157	20.0
		785	100%
	CADRE OF RESPONDENTS		
	ACCOUNTANTS	434	55.3
	AUDITORS	351	44.7
		785	100%

Source: Authors' Survey, 2014

The survey result shown in Table 2 revealed that all the professional Accountants and Auditors were above the age groups of 30 and 74.7% was between the age group of 30-40 years while 41 years above represent the balance of 25.3%. It is clear indication

that professional in the Nigerian public sector were in their active year of service and will result to better achievement of state goal and objectives. The survey also showed that 69.5% of the respondents were male while 30.5% were female. On the distribution of the management level of respondents, 15.7%, 79.0% and 5.2% were Top, Middle and Lower management respectively. The result implies that most of the professional accountants were still in operational management level where all the statutory financial activities are carried out. In addition, the survey indicates that respondents with working experience between 5-10 years were 69.5% while 11-15 years, 15-20 years and above 21 years working experience constitute 5.2%, 10.5% and 14.8% respectively. This implies that more than half of the respondents (85.1%) have a current working experience. The survey also revealed that most of the respondents have a sound formal education as 90% above of the respondents have first degree and possess a reputable professional qualification. It is obvious that the Accountant will be much higher than the Auditor, consequently, the result reveal that 55.3% are Accountants while 44.7% represent the professional auditors in the state public services. This implies that accountants do embrace professional body than the auditors. Overall, the result of the survey indicates that the respondents have the versatile requisite requirement to provide the required answers to the questionnaire.

4.1.2 Descriptive Statistics

Table 3 present the descriptive statistic with respect to the mean, Maximum, minimum, standard deviation, skewness and kurtosis of the data.

Table 3: Descriptive Statistics of the Data

VARIABLES	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic
INTERIGTY	785	4	5	4.75	.435
HONESTY	785	2	5	4.14	.659
OBJECTIVITY	785	4	5	4.55	.499
CONFIDENTIAL OF INFORMATION	785	4	5	4.44	.498
PROFESSIONAL BEHAVIOUR	785	4	5	4.39	.489
PROFESSIONAL COMPETENCE	785	3	5	4.14	.574
MISLEAD INFORMATION	785	1	5	3.92	1.131

Source: Author's Computation

Table 3 shows the minimum and maximum of the scores obtained from the questionnaire and the score obtained were within the boundary of likert scale in the questionnaire. The mean results of the professional ethics and the threat among chartered Accountants is above average for all respondents while the mean for principle of ethic shows the highest compare to other fundamental principles. The mean on the use of government property reveal the highest average mean for the identified threats to professionals in the public sector while the mean for inducement was not only among the lowest but also reveal the highest standard deviation of 1.22 implying that it constitutes the highest threats to the application of professional ethics in public sector.

Kolmogorov-Smirnov and the Shapiro-Wilk tests was used to determine if the sample came from a normally distributed population. This became expedient in order to determine the appropriate statistical tests to use for the significant of the differences in the perception. The results of the tests were presented in table 4.

Table 4: Result of Data Distribution Normality Test

VARIABLES	N	Kolmogorov-Smirnov ^a		Shapiro-Wilk	
		Statistic	Sig.	Statistic	Sig.
INTERIGTY	785	.467	.000	.540	.000
HONESTY	785	.365	.000	.641	.000
OBJECTIVITY	785	.365	.000	.633	.000
CONFIDENTIAL OF INFORMATION	785	.371	.000	.632	.000
PROFESSIONAL BEHAVIOUR	785	.398	.000	.619	.000
PROFESSIONAL COMPETENCE	785	.352	.000	.744	.000
MISLEAD INFORMATION	785	.319	.000	.786	.000
INSUFFICIENT EXPERTISE	785	.325	.000	.784	.000
INDUCEMENT	785	.322	.000	.789	.000
USE OF GOVERNMENT PROPERTY	785	.311	.000	.759	.000
SECOND OPINION	785	.372	.000	.769	.000

Source: Author's Computation.

Table 4 presents the results of the Kolmogorov-Smirnov Test and Shapiro-Wilk normality test of distribution for the variables on the professional ethic and the threats. Normality assumption is assumed if the significant level is greater than 5% level of significant. Independent

sample t test will be used to test the variables that do not violate the assumption of parametric test. While Man-Whitney U test will be used to test the variables if otherwise. The result in table 4 reveals that the level of significant for both Kolmogorov-Smirnov and Shapiro-Wilk test is less than 5%. This implies that the data from the variables are not normally distributed and consequently, Man-Whitney U test is used to test for the differences in the professional ethics practices between Professional Accountants and Auditor and the ICAN and ANAN members in public services.

4.2 Restatement of Hypothesis and Discussion of Findings

Hypothesis One

H₀₁: The public sector professional accountants are not complying significantly with the professional ethics.

Table 5. One-Sample Test on the professional ethics practice in Public Sector

VARIABLES	N	Mean	Std. Deviation	T Statistic	Sig. (2-tailed)
INTERIGTY	785	4.75	.435	70.138	.000
HONEST	785	4.14	.659	30.128	.000
OBJECTIVITY	785	4.55	.499	54.210	.000
CONFIDENTIAL	785	4.44	.498	50.641	.000
PROFESSIONAL BEHAVIOUR	785	4.39	.489	49.690	.000
PROFESSIONAL COMPETENCE	785	4.14	.574	34.606	.000

Source: Authors' computation

Table 5 show the result of the one sample t-test on the professional ethics practices in public sector. The result shows that the mean of all the fundamental principles apply by professionals Accountants is higher than 3.0. This implies that all professional Accountants comply with professional codes of ethic in all their business and official dealings. This is evidence with the lowest mean score of 4.14 with a p-value of 0.000 which indicates a significance level of 1%.

Since the population mean shows a mean score of above 3.0, the null hypothesis was rejected and restated that public sector professional

Accountants are complying with professional ethics in their official dealings.

The findings is confirmed by the theory of profession which emphasis that individuals in a disciplined group of profession must adhere to high ethical standards and uphold themselves to the public as possessing special knowledge and skills to be exercised in the interest of others (Australian Competition and Consumer Commission (ACCC), 2011). The finding of the study also shows that the members of the professional bodies behave in response to those basic requirements of the profession as stipulated in the rational choice institutional theory. The theory affirms that institutions are conceptualized as exogenous to the values of the individuals functioning within them in order to achieve the stated goal and objectives (Peters, 2000). The result is also in line with the conclusion of Al Qtaish, Baker & Othman (2014) who assert that there is a high degree of commitment to the professional ethics which make the degree of influence of commitment to professional ethics on the quality of the audit uneven. The independence of the auditor came in first, while the auditor's straightening and integrity is the second and the third is characterized with efficiency of the auditor, commitment to professional conduct is the fourth, then the auditor's commitment to the confidentiality of information. Asif (2010) support this with evidence that the professional accounting bodies have provide adequate ethical studies to the professional and therefore, it is the duty of the members to implement these studies in their practical dealings in order to ensure accountability and reliability of their outputs.

Hypothesis Two

H₀₂: There is no significance difference in the perception of professional auditor and accountants in the level of compliance with the professional ethics

Table 6: Result of Mann-Whitney U test for differences between professional accountant

and auditor in professional ethics practices in public sector

VARIABLES	PROFESSIONALS	N	Mean Rank	Median Rank	Mann-Whitney U	Z STATISTIC	Sig.
INTEGRITY	ACCOUNTANT	434	153.11	5.00	2686.00	-0.111	0.912
	AUDITOR	351	151.37	5.00			
HONESTY	ACCOUNTANT	434	153.31	4.00	2628.50	-0.296	0.765
	AUDITOR	351	148.34	4.00			
OBJECTIVITY	ACCOUNTANT	434	153.22	5.00	2655.50	-0.192	0.848
	AUDITOR	351	149.76	5.00			
CONFIDENTIALITY OF INFORMATION	ACCOUNTANT	434	153.22	4.00	2654.50	-0.195	0.845
	AUDITOR	351	149.71	4.00			
PROFESSIONAL BEHAVIOUR	ACCOUNTANT	434	153.22	4.00	2654.00	-0.200	0.841
	AUDITOR	351	149.68	4.00			
PROFESSIONAL COMPETENCE	ACCOUNTANT	434	153.29	4.00	2633.00	-0.268	0.788
	AUDITOR	351	148.58	4.00			

Source: Author's Computation.

Table 6 shows the result of the Mann-Whitney U test. Analysis of the data reveals generally that the professional ethics practices is not differ between the Accountants and Auditors in the public sector regardless of the slight differences observed in the mean rank of the professionals. The median of all the fundamental principles employed by the professional are the same for both Accountants and Auditors while the Mann-Whitney U statistics, z statistics and significant level are as follow: Integrity (U=2686, Z=-0.111 and sig = 0.912); Honesty (U=2628.5, Z=-0.296 and sig = 0.765) ; Objectivity (U=2655.5, Z=-0.192 and sig = 0.848) ; Confidentiality of Information (U=2686, Z=-0.195 and sig = 0.845) ; Professional behaviour (U=2654.0, Z=-0.200 and sig = 0.841) and Professional Competence (U=2633.0, Z=-0.268 and sig = 0.788). Therefore, the study accepts the null hypothesis which states that there are no significance differences in the professional ethics practices among Accountants and Auditors in Nigeria public services.

It can be deduced that the Accountants and Auditors were professionals and must comply with rules and regulations of their professional body regardless of duties and responsibility assigned because the profession's social structure includes groups, controls and worksites that work cohesively to create an improved professional

model as proclaimed in the theory of profession. This shows that professionals behave in a disciplinary logic that includes criteria of legitimacy, public good, social welfare, as well as professional competence based on knowledge, conduct and control (Fournier, 1999). Therefore, being a professional implies commitment to services to the interest of public rather than personal interest (Pollock & Amernic, 1981).

Hypothesis Three

H₀₃: The disparity between ANAN and ICAN professional member in compliance with the professional ethics is not significant.

For the third hypothesis, Mann-Whitney U test was also conducted to compare the differences in the professional ethics practices by ANAN and ICAN members in public sector.

Table 7: Result of Mann-Whitney U test for disparity between ANAN and ICAN professional member in compliance with the professional ethics is not significant

VARIABLES	PROFESSIONALS	N	Mean Rank	Median Rank	Mann-Whitney U	Z STATISTIC	Sig.
INTERIGTY	ANAN	628	161.50	5.00	5368.00	-4.474	0.360
	ICAN	157	119.00	5.00			
HONESTY	ANAN	628	160.25	4.00	5673.30	-3.603	0.110
	ICAN	157	124.00	4.00			
OBJECTIVITY	ANAN	628	153.88	5.00	7228.50	-1.402	0.608
	ICAN	157	149.50	5.00			
CONFIDENTIALITY OF INFORMATION	ANAN	628	159.88	4.00	5764.50	-3.165	0.402
	ICAN	157	125.50	4.00			
PROFESSIONAL BEHAVIOUR	ANAN	628	157.88	4.00	6252.50	-2.285	0.122
	ICAN	157	133.50	4.00			
PROFESSIONAL COMPETENCE	ANAN	628	165.82	4.00	4313.00	-6.041	0.410
	ICAN	157	101.70	4.00			

Source: Author's Computation.

The results of the Mann-Whitney U statistics, z statistics and significant level are Integrity (U=5368.00, Z=-4.474 and sig = 0.360); Honesty (U=5673.30, Z=-3.603 and sig = 0.110) ; Objectivity (U=7228.50, Z=-1.402 and sig = 0.608) ; Confidentiality of Information (U=5764.50, Z=-3.165 and sig = 0.402) ; Professional behaviour (U=6252.50, Z=-2.285

and sig = 0.122) and Professional Competence (U=4313.00, Z=-6.041 and sig = 0.410). While the all the median rank are the same for both professional members. Since the P-values exceed the critical value (0.05), therefore, the study accepts the null hypothesis. This implies that there are no significance differences in the perception of ANAN and ICAN member in the application of professional ethics in public sector.

The findings was not a surprise because both ICAN and ANAN are member of International Federation of Accountants (IFAC) meanwhile the code of conduct used by the professional bodies is a replicate of International Federation of Accountants (IFAC) codes of ethics. Therefore, we should not expect significant differences between ICAN and ANAN members in the professional ethics practices in the public sector as also claimed by Candilis (2009) and Gaffikin (2009).

The theory of profession also assert that ethics is a subject that is inclusive to all aspects of human life especially professional and all the accounting bodies should maintain high level of ethical studies right from the training of the professional candidates. In addition, most of the courses offered during the training program by the professional bodies are related to ethics. Therefore, it will be difficult for any professional to act in a way contrarily to the ethics (Kranacher, Riley, & Wells, 2011)

Hypothesis Four

H₄: There is no challenges significantly affecting professional ethics practices in public services

Table 8. One-Sample Test on the challenges affecting professional ethics practices in public services

VARIABLES	N	Mean	Std. Deviation	T Statistic	Sig. (2-tailed)
MISLEAD INFORMATION	785	3.92	1.131	14.174	.000
INSUFFICIENT EXPERTISE	785	4.03	.747	24.143	.000
INDUCEMENT	785	3.77	1.219	11.036	.000
USE OF GOVERNMENT PROPERTY	785	4.35	.724	32.525	.000
SECOND OPINION	785	3.76	.765	17.284	.000

Source: Author's computation

Table 8 show the result of the one sample t-test on challenges affecting professional ethics practices in public services. The benchmark for decision rules for accepts or rejects the hypothesis rest on middle value (3) which stands for indifferences by the respondent. Since all the threats/challenges have a mean value higher than 3.0, the study conclude that the all the challenges hinder professional ethics practices in public services. Therefore, the null hypothesis is rejected as the population mean shows a mean score of above 3.0. This implies that professional Accountants regardless of professional bodies or schedule of duties face challenges which serve as threats to professional ethics practices in public services. This influence their business and official dealings in the office.

The findings is also in line with the ICAN (2014) which affirms that professionals will find it difficult to comply with professional ethics if threats are present and consequently, his work cannot be reply upon. The existence of these threats can be attributed to be the major reason why Professionals involve in financial malpractices.

5.0 SECTION FIVE**5.1 SUMMARY AND CONCLUSION**

Based on the overall results of this study, the professional Accountants in the public sector comply with the professional ethics in their official dealing. This implies that the schedule of duties and cadre of the professionals does not influence the professional ethics practices in public sector. All the professional bodies, that are members, must comply with the International Federation of Accountants (IFAC) codes of ethics. This perhaps reveals in the insignificant differences in the professional ethics practices among the professional Accountants in the public sector and that ethics is a subject that is inclusive to all aspects of human life. In addition, all the accounting bodies maintain high level of ethical studies right from the training of the professional

candidates and all the courses offered during the professional training relate to ethics. Therefore, it will be difficult for any professional to act in a way contrarily to the ethics as confirmed by the findings of the study.

However, adherence alone to the Professional ethics cannot solve the problems of accounting scandals that occur around the world as a result of various challenges hinder professional ethics practices in public sector identified in the study. Apart from these, the review of institutional measures and codes of conduct puts in place to ensure high standard of behavior, using institutional theory suggests that moral contradictions by public office holders deepen daily. The perceived lack of an effective ethical organizational framework to coordinate the activities of various institutions has astronomically worsened unethical practices in public sector. This has resulted in underperformance of professionals and underdevelopment in the public sector.

5.2 Recommendations

In view of the above findings and for the public sector to benefits from professional ethics practices, the study provides the following recommendations.

- i. The government should provide financial support to Accountant to become member of a reputable professional body.
- ii. The government needs to encourage the professional to strengthen their compliance in professional ethics practices.
- iii. The professional bodies and government need to strengthen the sanctions to any erring member who commit or aid in financial misappropriation.
- iv. In the event existence of threats, the professionals were encourage to evaluate and embrace all safeguards available to deal with the situation.
- v. The professional bodies and government were also encouraged to introduce and embrace the

traditional oath taking in public services in order to hinder the occurrence of financial malpractices by public office holder.

Finally, future researches are encouraged to be conducted on impact of entity's ethic on the performance of employees in order to confirm whether the same conclusion will be reached with this study.

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Rural initiatives in the fight against HIV and AIDS in resource constrained settings: A case study of Ruvheneko programme in Chirumhanzu, Zimbabwe

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ABSTRACT: Since reports of the first incidence of the HIV virus in Zimbabwe in 1985, the epidemic has negatively impacted on every facet of human security. Rural areas, by virtue of being the periphery and constrained in terms of resources and health care provision, bear the brunt of the epidemic. In light of the above background this paper aims to examine the initiatives that were instituted by the people of Chirumhanzu that resulted in the establishment of Ruvheneko HIV and AIDS Programme. The paper further examined how the establishment of Ruvheneko Programme at St Theresa's Mission Hospital has helped to mitigate the impact of HIV and AIDS in the rural setting. This study paid special attention to how the Ruvheneko Programme managed to successfully engage with community members despite the failure usually associated with HIV and AIDS engagement projects. In a bid to contribute to the discourse of HIV and AIDS and development, a case study approach adopted in the study made use of field interviews and focus group discussions as data collection instruments. Data was then analysed using a thematic approach. The major finding from the study was that, unlike other HIV and AIDS programmes that are exported from the urban to the rural areas, the Ruvheneko Programme demonstrates a grassroots-level response to HIV/AIDS. Fundamentally the study revealed that social cohesion fostered by such aspects as religiosity, cultural ethos of *Ubuntu*, and a consultative approach that was adopted in engaging the community were key to the establishment of Ruvheneko Programme.

Keywords: HIV and AIDS, Rural Initiatives, Ruvheneko, Community Home-Based Care, Community Engagement.

The Relation among Death Anxiety, Purpose in Life and Career Burnout of the Nurses Working at Hematology and Oncology Sections in Hospitals of Mashhad

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ABSTRACT: This study is aimed to find the relation among death anxiety, purpose in life and career burnout among nurses working in the hematology and oncology (cancer) sections of hospitals located in Mashhad City, Iran. The population of 504 nurses who worked in hematology and oncology (cancer) sections of hospital were selected using random cluster sampling with proportional allocation of 94 people. Multiple regression techniques and SPSS 22.0 Software were used to statistically analyze the data. Data were obtained using Tumblr's death anxiety (1970), Crumbaugh and Maholick's purpose in life (1969) and Maslach Jackson career burnout (1990) inventories. The validity and reliability of the inventories were determined using Content Validity and Cronbach's alpha methods, respectively. The validity of Tumblr's death anxiety, Crumbaugh and Maholick's purpose in life and Maslach Jackson's career burnout inventories were 0.73, 0.92 and 0.82, respectively. The results showed that death anxiety; and purpose in life could be significant predictors of career burnout. In other words, death anxiety was a significant predictor for career burnout in the positive direction; and on the contrary, career burnout had significance for the purpose in life in the positive direction. The purpose in life had significant relation with career burnout and death anxiety, nevertheless death anxiety had a relation yet not significant with career burnout.

Keywords: death anxiety, purpose in life, burnout

Home-based care groups: a driving force of the continuity of care in a rural community

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ABSTRACT: Continuity of care, though hardly achieved, is widely recognized as important aspect in general health care system. Home-based care is based on providing continuous support and care for each client in terms of their level of need, physical challenges, mental challenges and disease process. The emphasis on this group is placed on empowering clients and families to become knowledgeable and self-sufficient in the management of their needs or disease process. Research has shown that home-based care groups have been involved in providing care to people with various illnesses and challenges, but facing a multitude of challenges and limitations. However, despite these challenges and limitations, they still continue to do their work with pride and dignity. This paper examined the experiences of home-based care groups in the mist of challenges that they encounter as they undertake their day to day caring responsibilities.

Face to face semi-structured interviews were conducted with purposively selected caregivers based on their years of experience as caregivers. These caregivers had to reside in a rural community/geographical setting and provide care in the same or neighboring communities. Qualitative data analysis was adopted using thematic approach.

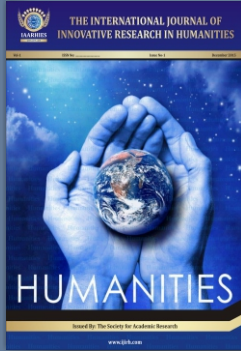
The results show highlight the benefits and challenges of caregiving. Caregivers are motivated by aspects such as improved health among their clients. These caregivers reported inadequacy of skills and emotional strain as some of the main challenges. Recommendations for improvement include equipping caregivers with necessary skills and to constantly offer debriefing to ease emotional and psychological challenges experienced.

Key words: continuity of care, health care, home-based care, rural community

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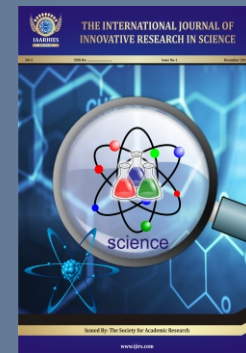
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ISBN



978-81-925978-5-0