

BEYOND BALANCING THE BOOKS

**Sheer Mindfulness for Professionals
in Work and Life**

George Marino, CPA, CFP®



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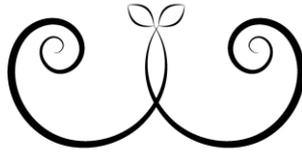
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Introduction



It is precisely the god-like in ourselves that we are ambivalent about, fascinated by and fearful of, motivated to and defensive against.

—Abraham Maslow

A Tale of Two CPAs

Larry

Larry is an early riser, up at 5:30 a.m. He hasn't needed a wakeup call for a while now. His cellphone is on his night table right next to the bed. The phone has been charging all night so that it will be ready for the next day. Unfortunately, the same cannot be said for Larry. He has been up several times during the night, checking his e-mail and texts. He sleeps about five hours a night on average. When he awakens during the night, his mind quickly starts ruminating over

work-related issues and personal problems, his thoughts like crickets in the room loudly frolicking all night long. His wife complains often, so he has agreed to shut off all sounds from the phone and leave it on vibrate—which it does throughout the night.

Larry's sleep is clearly irregular and deprived, yet he won't admit it. When his wife asks him, he shrugs it off as if it doesn't bother him. Moseying to the bathroom, he looks in the mirror and sees that his eyes are a bit red. His balance off; he is in a fog. As he scans his e-mails in the bathroom for client and firm issues, he starts to feel energized with an adrenaline rush. He dresses and heads to the kitchen for a quick bite to eat as well as another coffee and a scan of today's world news—the first check since 2:30 a.m. He quickly hugs his wife and child and is off to the office. He'll see them at about 7:00 p.m. if he is lucky, later if it's tax season. His anxiety over disputes in the firm related to compensation, power, and succession planning comes back in the form of negative thoughts and emotions as he heads out the door.

Occasionally, Larry has some time to work out in the gym at lunch time. He is out of shape but determined to regain that youthful physique he had when he joined the firm right out of college twenty years ago. Larry made partner early. After eight years of experience, he rose up and gained the credit he deserved by advancing his technical skills, business development, and firm relationships. He is serious but likes to kid around once in a while, especially when he joins a few senior partners after work for a few drinks at the bar.

Larry has one child and another on the way. He is starting to worry about college funding and child care. His wife has a good career as a marketing manager at a mid-sized publishing company, and she too is under relentless pressure at her work with the office politics and in-house back-stabbing.

On the bus, heading through the Lincoln Tunnel to his Midtown Manhattan office, Larry responds to more e-mails and sends a few

texts to his clients. His adrenaline is flowing; this is what he enjoys. He keeps score of his progress in income, status in the firm, new client opportunities, committee appointments, and networking. Being in the game is the key. It's all about wins and losses. The more he wins, the more alive he feels. Larry (and other accountants like him) gauges vitality by pressure, billable hours, compulsivity, addictions, anxieties, and feelings of superiority and entitlement that compose most of his business dealings. This shows up in countless ways, but mostly in an inability to sit quietly in a room and be alone in stillness. Whenever he is alone, Larry reaches for a device or the TV, reads, listens to music, sorts and organizes things—anything to keep him from being in stillness and facing his own emptiness.

Larry walks into the office ready for the games of the day. His tax department is one of the best in the industry. His motto is, "If you don't work on Saturdays and nights in tax season, don't bother staying in this profession." He is a Type A personality with a drive for power and an overly competitive stance. When he meets with other partners in the firm, it is a slugfest over who gets the best staff for engagements that he leads. In the firm, mistakes are frowned upon, especially within the quality review department that is even more Type A than Larry.

Larry's anxiety is concealed and never openly addressed. He sidesteps his emotional pain, often projecting it onto others. He is especially anxious when tax returns are near their due dates. He becomes overly bossy to his staff, constantly over their shoulders, watching how much time they are spending on each tax return. He would never admit that he is fearful and nervous most of the time. His feelings are never discussed except for his anger, which is quite noticeable. To openly discuss emotions and feelings, especially to staff, would be a sign of weakness. Occasionally he has private thoughts of becoming jaded and wondering what his career is really all about.

Due to the firm's arrogant environment, Larry and most of his partners and senior managers have become masters at turning

ordinary situations into some kind of drama and conflict among the staff accountants. They would ardently dismiss such claims as hogwash. But deep within, most of the partners would acknowledge that they rarely, if ever, expose how they truly feel about their firm. They keep their poker face on all the time because in this game, information is key, and control comes by manipulating people while maintaining the mask.

At the end of the day, Larry grabs a drink with a couple of his partners as they shoot the breeze about current work. Their conversation is a debriefing and storytelling filled with bravado, strategy, and lots of gossip. Of course, it's all about the other partners, managers, staff, and their clients. It is never an opening up of some internal struggle or personal problem.

Larry catches the train out of Penn Station back to New Jersey at 7:35 p.m. He is home by 8:45 p.m., in time to say goodnight to his child, have a bite to eat, and watch Monday night football with another beer. His goal is to decompress. He makes his way to the bedroom to join his wife and sets the phone on vibrate. The evening shift of checking e-mails and scanning the net will begin in about three hours.

It's been another great day.

Larry is a successful partner in a prestigious CPA firm.

Larry is mindless.

Amy

Amy begins her day lying in bed and looking around the room as the sunlight pierces through the windows. She has had a good night's sleep, fully rested as she steps onto the bedroom floor with a gentle mantra that marks a new beginning with peace and love. She prepares some tea for herself and begins to meditate for fifteen minutes before taking a shower. She likes to call her meditation a "centering" as she

focuses on her breath and bodily sensations. This centering is followed by fifteen minutes of spiritual reading and some journaling.

When her husband returns from the gym around 7:15 a.m., Amy has already showered and is getting breakfast ready, which they will share together at the kitchen table. They both agreed that their morning time together will be cellphone-free. They bond and check in with each other for anything that is blocking their connection. She is committed to making her second marriage one based on a close, loving, and playful partnership that supports them both in bringing their greatest gifts to the world. The marriage is successful, but it is not without periodic episodes of drama fueled by past emotional pain. However, both Amy and her husband have been doing their own respective inner work and cultivating mindfulness in their daily lives.

Her two kids join them for breakfast around 7:30 a.m. The kids are in fifth and sixth grades, and they lead full and active lives. Amy practices *presence* with her children. She makes a clear distinction between being with her kids and being present with her kids. She credits her alone time without any devices, during which she connects to the stillness within and cultivates a mindset of curiosity and openness.

Amy leaves for her office around 8:15 a.m. She travels by subway into the city from Forest Hills, Queens. A senior manager in the tax department of a well-established CPA firm in Midtown Manhattan, she is dedicated to spending her time doing what she is uniquely gifted to do and is aligned with what brings her the greatest joy. She finds tax to be an avenue to express her desire to make a difference in people's lives—helping them maximize their tax deductions, discussing financial planning opportunities, and making recommendations that serve them and the greater good.

During her train ride into the city, she listens to an Eckhart Tolle talk that he has given at retreats, which she has attended with her husband. Each time she listens to Eckhart, it is fresh and new to her. She is able to shift in and out of a deep abiding state of *presence* in her daily

commute to work. She is fully aware of her surroundings and alert to the ordinariness of things around her. This carries over to her day in the office, where she cultivates this practice even further while dealing with complicated tax issues for her clients.

Amy's schedule is full today, and she has identified her top five priorities. Aware that she does her best work in the morning, she completes the more complex tasks and then meets with a tax and audit partner to discuss the tax implications of various transactions. At these meetings, Amy focuses intently on the person she is speaking with and rarely becomes distracted, although she is fully aware of the environment and the sounds around her. Her listening skills are multi-dimensional. She practices self-focused listening, including paying attention to her thoughts, body, and emotions before she speaks.

She brings awareness to what is happening in the moment, such as when one of the partners is anguished over the effect a transaction will have on the cash position of a client. Amy is in touch with her emotions and body, so she feels the tension build at the moment of seeing this in the partner. The reaction, although slight, could be an underlying fear that has not been fully processed. She internally acknowledges this feeling by giving it attention for a few seconds, and then she responds to the partner's angst by providing her with a few alternative tax treatments to consider for the transaction. Amy's pause and quiet listening to her internal reaction and attention are transformational. She is aware and awake to both her internal world and her external world and found a solution without effort and stress. She is mindfully listening. She also knows those times when she is not conscious, such as when her mind is in a progressive stream of past failures or future worries. When she notices this happening to her, she gently acknowledges it and returns to her present moment awareness.

As Amy's day progresses, she feels a sense of satisfaction with her work, mainly because it is aligned with her state and purpose, which is

to bring conscious awareness to this world in a business setting. Although no one recognized this explicitly, that is perfectly fine with her. Amy is in alignment with her inner and outer purpose in life.

Amy leaves the office at 6:00 p.m. and is home by 7:00 p.m., where she reconnects with her husband and children at dinner free of devices. She helps her children with some homework before bedtime. She makes the evening matter for her and the family. She is usually in bed by 10:00 p.m., where she rests peacefully for a solid night's sleep.

It has been another integral day.

Amy is a successful CPA in a prestigious accounting firm.

Amy is a mindful professional.

My Journey with Mindfulness

Mindfulness has never met a cognition it didn't like.

—Daniel J. Siegel, MD

I love what I do as a CPA, and even more so when I am mindfully present.

I worked at several public accounting firms of various sizes before launching my own practice in New York City in 2000. For more than thirty-five years I have been an accountant, consultant, and financial planner for individuals and businesses. I discovered a niche in the healthcare industry. My clients are healthcare organizations, professional service firms, and small businesses, and together we try to make sense of the business environment from a financial and operational perspective.

I began a mindfulness journey in 2006 after experiencing many years of acute anxiety and stress that, like Larry, carried over into my work as an accountant. At times, it was very difficult to get through a day without a high level of stress, which would then spill over into my personal life. It was a vicious circle of anxiety at work and stress at

home. It was affecting my ability to focus and give attention to the things that really mattered to me—my “essential values.” I was plowing through my workday filled with stress and short-lived moments of distraction, followed by ever-increasing levels of anxiety and boredom—not a healthy way to live and work.

In the spring of 2006 while browsing in a bookstore and in a state of acute anxiety, I noticed a book: *The Power of Now* by Eckhart Tolle. As I picked up the book, I thought to myself, “That is a strange title. I never heard that before, let alone no one really teaches this in school, institutions, or in mainstream culture, that the Now has power.” Rather, I pondered that most of us have come to believe that the future is what matters most and the past is what makes us who we are today. Stepping way out of my comfort zone, I read the introduction while standing there and quickly moved to the checkout counter to purchase the book.

The teachings in *The Power of Now* and Eckhart’s other books, *A New Earth* and *Stillness Speaks*, were just what the doctor ordered. Subsequently, I began to read other spiritual texts and poetry, finding deeper meaning as I began a contemplative practice. I noticed my reading was much more than conceptual understanding or knowledge gaining. Rather, I found incredible joy and peace reading so many like-minded books and started to realize how they all pointed to the “one thing necessary” (Luke 10:42): the indwelling divine nature within all creatures and the universe.

It wasn’t until 2008 that I had a profound awakening after another intense period of internal turmoil. This shift brought forth a latent higher self that was ready to emerge as the ego identity began to gradually diminish. In other words, I became less identified with the ego in me. It was a little bit like handing over the turmoil to a higher power, feeling an internal acceptance and a letting go. These experiences are beautiful when they happen. After a while the intensity fades, but remaining in the background is an underlying peace and a sense of connection and harmony. In my case, I felt a

strong pull to continue with the practice of *presence*, holding that frequency in my daily work as an accountant and in my personal relationships. I came to more fully understand the nature of my experience and how others have also had these experiences. My love for the natural world intensified even while walking in Midtown Manhattan, where I work.

I spent the next twelve years practicing mindfulness and meditation in my daily activities and life situations. I also have participated in numerous retreats and workshops with some of the most well-respected mindfulness teachers of our time.

I started to realize a dramatic change from being like Larry to being much more like Amy. The practice of *presence* has affected all areas of my life, including my work as a CPA. I found good success in my healthcare niche working with small business clients and individuals performing traditional accounting, tax services, and consulting. Mindfulness has greatly helped me in both my personal and business relationships. I am still a work-in-progress, but I also know that the step I take in the present moment is the “one thing necessary.” That one thing changes everything when it is fully embodied and not just a mental abstraction. I feel I am on a continuous learning journey in mindfulness and *presence* practice—now and now and now!

Why I Wrote This Book

In 2018, I attended a year-end tax seminar where more than 200 CPAs had gathered to learn and update their skills regarding the new tax reform legislation. This year I noticed a different vibe in the audience. The Larry-like CPAs already seemed worn-down, exhausted, and troubled—before the busy season had even started! In a New York City ballroom filled with very smart people, the collective energy field seemed to be full of worry and dread.

I stopped to recognize what was arising in the present moment and allowed it to just be. This acknowledgment and acceptance brought

about a shift in awareness. In that moment, the awareness in me created an opening for my heart to connect to a sense of our common humanity. I felt a bond and a connection to each CPA. After this experience, I knew that I wanted to help my colleagues learn how mindfulness can benefit them in their practices and in their lives.

Weakness in Internal Controls: The Unique Challenges of Accounting

As accountants, we are trusted as highly trained advisors to our clients. Accounting work is largely numbers-oriented, detailed, and technical. With the issuance of new standards, laws, and regulations, accounting is always changing. Accountants are asked to be objective and independent, communicating findings in a clear, concise manner. They take pride in enhancing knowledge through continuing education, peer review programs, and other formal and informal processes and procedures.

Maintaining knowledge and running a successful CPA firm is no easy task. The work pushes, tests, and challenges at every turn. A partner calls you into the office and tells you to take early retirement, you aren't assigned to prestigious clients, or your billable hours are not meeting firm standards. Maybe a co-worker is putting unrelenting pressure on you and your emotions start to take over the day. Or your yearly review goes poorly, costing you that key promotion given to your prime competitor.

In addition, accountants are faced with the ongoing challenges of staffing, succession planning, merger mania, busy season, job stability, heavy workloads, multiple layers of review, commoditization of core services, tax reform, cybersecurity, and the search for relevance in a world of rapid technological change. When you put out one fire (April 15: tax due date), the next one rolls around (June 15: tax due date). The angst that CPAs experience takes a toll and feeds the discontent, stress, and irritation that lurks, if only in the background.

It is your ability to adapt to this relentlessly changing landscape that makes you a “professional.”

Whether you are starting out as a junior accountant in a CPA firm or are more experienced and on staff at a private company, the challenges are immense and exist not only in the marketplace. Sometimes they manifest in the firm, and sometimes they reside closer to home—in your personal life. Examples include relationship challenges, family stress, juggling kids, financial hardship, and health issues.

You may shrug these feelings off as just normal stuff—especially work-related stuff. “After all,” you tell yourself, “I get paid for all of these headaches, or maybe I can look for a better job—and actually find it this time.” The famous saying “the road to hell is paved with good intentions” has some meaning here. You start out each day with good intentions, and yet how many times during the day are you thrown off course with what appears to be your external circumstances?

Most CPAs are trained to use their analytical minds to navigate their workday and personal lives. The analytical mind is a gift and a tool; in many practical ways, it helps to earn a living, make plans, manage the business, and much more. However, the analytical mind is often running on autopilot. It literally develops a mind of its own. It thrives on repetition and is filled with useless and compulsive thinking, which can actually interfere with the accounting work. Scattered attention, ruminating on the past, projecting into the future, and self-flagellation prevent access to creativity, resourcefulness, and efficiencies that the present moment brings. Furthermore, this kind of mind absorbs all attention, creating an attachment to work and making it difficult to take a step back and sense your true nature. Because it is so common, it is considered normal by just about everyone.

There is another kind of challenge that arises, one that is more internal rather than external—the challenge of our minds, emotions, fears, and frustrations. For many accountants (and almost everyone

you come in contact with), there's no training to manage our inner operating systems (IOS) like the way we are trained to manage external circumstances. No matter where you come from, including background, education, wealth status, or otherwise, your IOS has most likely not been given the attention, compassion, and love that it deserves—especially while at work. But if you notice closely, your IOS is mostly a conglomeration of internal, repetitive, and reactive patterns.

Accountants often get lost in this maze of thoughts and emotions, especially during the busy season. The mind-chatter, as it is called, tends to criticize, judge, complain, and wander off. An unobserved mind can lead to stress, worry, anxiety, boredom, fatigue, and fear. Vices and behaviors (alcohol, drugs, social media, etc.) temporarily cover up this uneasiness to distract from what is actually happening in the moment, both within and without.

Does any of this sound familiar?

Waking Up: The Internal Audit and the Discovery Process

We all lose touch with ourselves at some point in life—it's normal—but have you ever looked into the mirror and performed an internal audit, saying, "Who is this person?" or "What happened?" I am not referring to physical appearance, status in the world, or rank in your firm. I am pointing to the sense of who you truly are deep down. You may have a relatively satisfying career and personal life filled with family, friends, health, and financial security, and yet, like Larry, the discontent, worry, and frustrations are there as your constant companions.

This is where mindfulness comes in. Mindfulness is all about accounting for what really counts—embarking on a discovery process in knowing who you are in your essence. With practice, it becomes your new normal.

As you work with the debits and credits on the ledger and in your personal life, with mindfulness practice you begin to notice that they become more balanced, like with Amy. You begin to acknowledge both the ups and the downs with equanimity and compassion and learn to savor a newfound peace and joy in your work and everyday life. You stay fresh, alert, and ready to continue learning new approaches.

It is vital to ground your mindfulness practice in your own experience. There is nothing to believe in with mindfulness practice.

What is Mindfulness?

The past has no power over the present moment.

—Eckhart Tolle

The clinical definition of mindfulness, according to Jon Kabat-Zinn, PhD, is “paying attention to something, in a particular way, on purpose, in the present moment, non-judgmentally.” Paradoxically, mindfulness is not what you think it is. You can’t think about mindfulness, and the mind can’t understand it. Understanding mindfulness is being present.

Breaking down Kabat-Zinn’s working definition would look something like the following:

“Paying attention” is attuning to certain things that surround you in the here and now. And, as you journey on with your practice, you will start to pay attention to the attention itself. If you look closely, your mind is typically wandering—thinking about other things and concerned about what might go wrong or how to make things right for desired results. These thoughts and feelings have a physical effect on you in ways that you are sometimes conscious of and at other times not. You may adjust your seating position, clench your teeth, and speak abruptly. When you bring attention to these actual experiences, you start to see what is happening. “Oh, I spoke loudly.” “Oh, I am ruminating about the past.” “Oh, I am feeling anxious.” Paying

attention allows you to become comfortable with what is rather than struggling with how you want it to be.

“On purpose” means you intentionally decide to pay attention to something specific, and that can be an external situation like a conversation or an internal focus such as a thought or emotion. When you begin to practice mindfulness, you begin to train your mind and heart and expand your capacity to be present with all that is happening. Being mindful “on purpose” can also shift your awareness from external stimuli to what’s happening inside, providing an opportunity to know yourself in a fresh way.

“In the present moment” is a shifting of attention to the here and now and a letting go of any thought about the past or future. This shift resembles a light that is redirected from facing a window looking outside to a mirror facing inward toward your thoughts, emotions, heart center, and body. The ability to be present in this moment is an important quality of mindfulness since life only happens in the *Now*. It doesn’t happen in the future, no matter how much strategic planning you do. And it doesn’t happen in the past, no matter how much you think about the error you made in that financial statement. You often miss this every day in the busyness and stress of work, but when you bring yourself into present moment awareness, you can actually enjoy each moment as it is arising. When your annual review is not going as you hoped, you can see what is occurring in the moment and offer clarifications and suggestions since you will be present to what is happening in the moment. A rainy day may not be what you ordered, but you can still see the sunlight beneath the clouds.

“Non-judgmentally” fundamentally means rising above thought into a state of open awareness. You engage in your experiences without judgment, whether you like them or not. In mindfulness practice, there is nothing wrong with judgment per se, except when you become overly identified with the subjective, judgmental mind. A non-judgmental stance opens to new experiences as habitual likes and

dislikes have less sway on you. When you start to practice mindfulness, you often bring a lot of judgment and analysis to the practice. You ponder, “Am I doing it right? When will I see results?” You are constantly gauging yourself and holding yourself up to some notion of perfection, but mindfulness is not about perfection or achieving a certain state. Instead, you bring a welcoming attitude of non-judgmental awareness to each moment—preparing a tax return, visiting a client, or consulting on the phone with an auditor—reducing struggle and accomplishing more in less time.

In other words, to be mindful is to be aware of your moment-to-moment experience in a non-judgmental way and to acknowledge—without resistance—whatever you are facing in the present moment. Mindfulness allows you to find space to open up, to take stock of yourself, and to respond from a different perspective. Mindfulness is innate to us as human beings. It is our true nature. It just needs to be uncovered.

The Science of Mindfulness

Practicing mindfulness is an art. However, it is also supported by scientific research, as evidenced by the number of scientific journals published each year. Dan Siegel, MD, author and clinical professor of psychiatry at UCLA David Geffen School of Medicine, writes in *Aware: The Science and Practice of Presence* that developing focused attention, open awareness, and kind intention in a mindfulness practice leads to the following benefits:

- Improved immune function
- Optimized levels of enzymes and healthy cells
- Enhanced gene regulation to help prevent life-threatening inflammation
- Modified cardiovascular factors and improved cholesterol levels, blood pressure, and heart function
- Increased neural integration of the brain, enabling more coordination and balance in both functional and structural

connectivity within the nervous system including self-regulation, problem solving, and adaptive behavior that is at the heart of well-being

Practicing mindfulness also reduces stress, increases job satisfaction, improves focus and attention, provides greater emotional resilience, and enhances interpersonal skills. It is an intangible asset that does not amortize!

I will be highlighting some of the science surrounding mindfulness principles throughout the book and have included references in the appendix for those who would like to explore further.

The Essence of This Book

A primary aim of this book is to bridge evidence-based mindfulness findings with practical exercises for the busy professional. Another key aim of this book is to help you go deeper and align your outer purpose with inner meaning. Your true self is deeply connected—ready to emerge, embrace life, and create. In this book, going *beyond balancing the books* is primary, and traditional accounting is secondary, for it is the instinct in you to be creative that competes with the things that hold you back and shut you down. Mindfulness generates awareness of the higher self and its possibilities, including discovery of the compassionate voice within that integrates all of your parts, even those that you may not like. Through this practice, you get to know more about who you are.

Throughout the chapters of this book, I will guide you on a journey to discover a little bit more about who you are and to let that lead in your life. When I say a journey, I am referring to the potential shift from a mindset that is often based on worry, frustration, anxiety, competition, and a need to be right and critical (Larry) to a mindset that is open, aware, intuitive, clear, creative, compassionate, connected, and inspirational (Amy). I call this the higher self.

I detail the following tools throughout the book:

- Mindfulness practices and exercises
- Mindfulness skills specifically tailored to professionals
- Simple questions, exercises, and guided meditations
- Journaling your mindfulness journey

In this book, I use the term “mindfulness” interchangeably with “presence,” “stillness,” “attention,” and “awareness.” As a reader, feel free to substitute these terms in a way that is meaningful to you. Ultimately, these words are only pointers to that state of consciousness that can only be experienced in the present moment.

Also, I draw on my experiences as a CPA, business consultant, and professional coach to highlight questions and case examples throughout the book from these experiences. Many of these questions and cases are transferable to other professions and business settings, and so I use the terms “CPA” and “accountant” in a way that is mostly interchangeable with other professions and work settings.



You will see this mindfulness symbol after the meditations, poems, and select passages as a suggestion to stop reading for a moment, become still, and feel and experience the essence of what has just been conveyed. There may be other places in the text where you will do this naturally and instinctively.

My Coaching Journey

I decided to embark on a path to be a life coach in a helping capacity with a formal training program titled “Coaching for Transformation” with an International Coaching Federation (ICF) accredited program. After finishing this training, I successfully completed a thorough accredited training program to teach evidence-based mindfulness meditation for enhancing people’s well-being and resilience.

I am a certified professional coach (CPC) and certified mindfulness meditation teacher (CMMT), a poet, an urban nature guide, and I

completed a certificate from the Eckhart Tolle School of Awakening in 2019. My journey also includes becoming the founder of One Heart Coaching LLC, where I work as a professional coach with diverse clients who often feel stuck in their life situation or are in transition. The people I work with are often experiencing stress, anxiety, and difficult emotions in their work, relationships, finances, and living situations. I help individuals discover their authentic voice, finding meaning and purpose at work and in life. With my CPA and consulting background, I also provide executive coaching and work with businesses as a transformational coach, helping to build a more conscious, resilient, and fulfilling work environment. Additionally, I volunteer as a mentor/coach for accountants through the New York State Society of CPAs and for students at Pace University.

If you would like to learn more about my coaching practice, feel free to watch my introduction video at oneheartcoach.com or on my YouTube channel (where I also have several guided meditations): bit.ly/oneheartyoutube.

Beyond Balancing the Books

While this book is geared to the professional, the practice of *presence* is beyond anything anyone can really say about it. With this in mind, I will attempt to convey some of the mindfulness practices that have helped me go beyond balancing the proverbial books of what culture, family, and institutions say about who we should be and what a successful career and life should look like. There is a place for these influences in our lives, of course, and it is part of our journey. But, unfortunately, having a degree and license, moving out of the house, making money, acquiring property, raising a family, and attending religious services often do not foster the kind of internal shift that is absolutely necessary for each one of us. For those of you who have recognized this shift or at least had glimpses of it, this book offers guidance on the challenges you face living and practicing *presence*, especially in a world with only a relative minority of individuals who know, or even want to know, about it. Although, in the *Psychology*

Today article “The After-Effects of Awakening,” Steve Taylor Ph.D. states that the number of people living a more awakened life is increasing.

Carl Jung depicted the first half of a person’s life (0–40 years perhaps) as the sun climbing to the meridian, and in this period one establishes oneself in the world (often repressing one’s own shadow nature). The second half of a person’s life he depicted as the sun completing its curve, and in this period one proceeds—or should proceed—“to go beyond oneself” (*beyond balancing the books*) or as it is known in other languages, to practice the *Tao* or the *Way*. “On this individuation” journey, one needs to deal with the shadow part of oneself and truly meet and live the archetypes. The full human spiritual experience is a “negotiation” with these archetypes. “Between them,” Jung wrote, “the patient iron is forged into an independent whole, an individual.” The end of the journey is a union with one’s highest (Divine) self.

The Practice of Presence is the Way and the Tao

“There comes a time,” Aldous Huxley wrote, “when one asks even of Shakespeare, even of Beethoven, is this all?” What is the goal of personal development? Is it the mastery of your experiences so that you are freed from childhood habits, adolescent feelings, and cultural ideas? I don’t think so. *Beyond balancing the books* and personal development lies spiritual development, and what the mystics tell us is to unite in consciousness with God. This requires, in some measure, for us to “die to self” in order to “make room” for God.

Meister Eckhart, the great thirteenth-century mystic, writes about this union in this way: “For nothing is as opposed to God as time. Not only time is opposed to God, but even clinging to time, not only clinging to time but even having contact with time.” To live from this space of “no-time” is both our challenge and our purpose here on Earth. The practice of mindfulness is one way to help you live out your purpose.

Give yourself space as you make your way through this book. Try completing one chapter at a time, take breaks and put the book down, then begin again fresh when you are ready. The exercises, questions, and answers and short guided meditations are designed to augment and ground you in the present moment—the space of no-time. The content of this book is thus secondary; your relationship to the content and yourself as you progress in the mindfulness journey is primary.

As you work through the chapters, you will be asked to answer questions. I haven't included any space directly in the pages of this book to answer. Instead, use what works for you—a journal, diary, tablet, loose paper, or print this out and write directly on the back. You can even use a blog to explore your answers to personal questions. It is, however, important that you answer the questions in written form so you actually see your thoughts and feelings on paper or a screen.

This journey is like a love affair with yourself and the world, so much so that once you start, there is no turning back. As you experience a gain in consciousness, it is never permanently lost.

What CPAs do in their lives and careers is relatively important as they grow and serve the public. The profession is based on trust, integrity, and objectivity. Collectively, accounting work is already serving the greater good. How accountants do their work is absolutely important. The art of stepping in and out of the stream of mental and emotional conditioning to know yourself on a deeper level at work and in the world is vital. In essence, mindfulness is your deep, abiding sense of identity. It is the essence of who you are.

