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Vassili Joannides, Nicolas Berland

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Designing a consistent accounting research - evidence from linkages between accounting and religion

Vassili JOANNIDES

Assistant Prof. Groupe Sup de Co La Rochelle – CEREGE
102 rue de Coureilles – Les Minimes – 17024 La Rochelle cedex
joannidesv@esc-larochelle.fr
+33 541 45 7700

Nicolas BERLAND

Prof. Université Paris Dauphine – DRM-CREFIGE
Place du Maréchal de Lattre de Tassigny – 75116 Paris cedex
Nicolas.berland@dauphine.fr
+33 144 54 0400

Abstract

This paper has a methodological purpose, as we are aiming to show practices of accounting research designing. In that heuristic, we are basing our argument on Burrell's and Morgan's (1979), Feyerabend's (1975), Quattrone's (2000, 2004b) and Lowe's (2004a, b) epistemo-methodological writings and consider accounting research a comprehensive coherent whole in which methodology choices must be consistent with ontological assumptions revealed in research questions and influencing epistemological stances. We evidence our claim through the bottom-up in-depth study of a research stream characterised by a form of homogeneity and revealing various designs though. We found it in works on linkages between accounting and religion, all publications on the subject focusing on the Church of England or the Victorian Synod Church of Australia, and arriving at opposed conclusions. Indeed, two bodies of literature emerge, one concluding on semantic dichotomies between accounting and religion, and another viewing accounting as a religious practice. Thence, we argue the difference lies in the intertwining of research question formulation with ontological assumptions, epistemological stances and methodology choices.

Keywords: accounting research, research design, ontology, epistemology, methodology

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Introduction

We noticed in PhD courses that students often want to discover optimal accounting solutions to improve organisational efficiency, revealing functionalist normative perspectives on accounting research. When we asked them how they wanted to do, they answered that they would like to adopt the most objective stance through one set of methods. When, they faced a doctoral case study, they soon became unable to conduct their research: design was incoherent. Resting on inaccurate research questions, ignored ontological assumptions and epistemological stances, they chose methods they knew and liked. The latter were but not appropriate to respond address their topic.

The lack of epistemological knowledge amongst accounting PhD students is the rationale for this paper. Indeed, we offer here an epistemological research whereby we are purporting to trace the construction of accounting research design. Basing on Burrell and Morgan (1979), we argue that research question clarification reflects ontological assumptions delineated to epistemological stance influencing methodology choices, the whole forming a consistent design. Actually, we agree with Feyerabend (1975), Quattrone (2000, 2004b) and Lowe (2004a, b) that methods correspond to differentiated research purposes and should be selected carefully.

To make our argument explicit, we needed a significant amount of papers on similar topics/empirics revealing obvious ontological, epistemological and methodological variations. We found it in the literature on accounting in churches. Indeed, since Richard Laughlin finished his PhD in 1984, numerous researches¹ have addressed accounting either in the Church of England or in the Victorian Synod Church of Australia. Although the object of inquiry was almost the same, diametrically opposed conclusions were drawn. Indeed, one stream argued the existence of a semantic dichotomy between accounting and religion, whereas another demonstrated that accounting was a religious practice. We insist that these conclusions came from the observation of the same congregations. Accordingly, these two streams of literature revealed two styles of research design.

Our paper is divided into three sections, the first two introduce both streams of literature, while the third reconstructs their research designs through the interplay between research questions, ontological assumptions, epistemological stances, methodology choices and conclusion reliability.

1. Dichotomies between accounting and religion

The literature on accounting and accountability in religious organisations systematically

¹ These publications were found in *Accounting, Organizations and Society* (3), *Accounting, Auditing & Accountability Journal* (17), *Financial Accountability & Management* (2), *Management Accounting Research* (2), *Accounting Forum* (1), *Accounting Historians Journal* (1) and *Managerial Auditing Journal* (1).

addresses a dichotomy between the sacred mission and profane perturbations (McPhail, Gorringer & Gray, 2004; 2005), debates converging to the question of the legitimacy of money, controls and numerical figures in a congregation. These disputes are then extended to relations between lay-accountants and religious people. Thus, accounting scholars focus either on individual's perceptions of the role of accounting and accountants or on accountabilities and budgeting, discussing the origins of possible conflicts.

1.1. Accounting and the mission: a sacred-secular divide

When addressing the linkage between accounting and religion, scholars have attempted to demonstrate a semantic analysis of both objects. Some have concluded on a methodological dichotomy between both (Jacobs, 2005) discussed at the institutional level: the sanctuary and the rest of the world of which accounting is part. But it has also been debated at the individual level: religious and laypeople.

1.1.1. The sacred sanctuary vs. the profane

The specificity of a church setting rests on its beliefs as the base of its identity (Durkheim, 1898) and institutions accommodating a *central sacred sanctuary* (Booth, 1993; Laughlin, 1988). The latter is the place where divinities are prayed or praised. Hence, everything not directly connected to divinity is relegated outside the sanctuary and considered a profane matter diverting the centre from its essential concerns. Consistent with the sacred-profane issue, only the clergy is allowed to deal with divine matters, while laypeople are not allowed to enter into these premises. Indeed, only the clergy may establish and manage the *religious beliefs system* (Booth, 1993; Laughlin, 1988; 1990) and maintain the borders of the sanctuary (Durkheim, 1898; Eliade, 1959).

The clergy has absolute power over the church as it can define what is sacred or profane (Durkheim, 1898). In fact, ministers can declare at any time that an issue is (or no longer) of concern for the sanctuary, which allows them to promote temporal matters to the sanctuary or retrogress them to the profane sphere (rest of the world). Empirically, Laughlin (1988, 1990) observes in a historical study of accounting and controls in the Church of England that the clergy has over time either promoted or retrogressed accounting. Booth (1993) explains this as reaction to insufficient *organisational resources* to pay for estate, salaries of ministers and social programmes. Hence, accounting figures help involve churchgoers in the community welfare, these figures stressing financial needs and serving as incentives for people donating more to secure the survival of the church and the continuation of its project. Doing so, the clergy can *sacralise* or *desacralise* accounting at its convenience when *organisational resources* are not a concern, which revives the sacred-secular divide. Hence, to Booth, the sacralisation of accounting is the utmost expression a semantic dichotomy between accounting and religion.

In conclusion, Laughlin (1988, 1990) and Booth (1993) consider that there is a dichotomy

between accounting and the religious beliefs systems of the *sacred sanctuary*. They counter-intuitively argue that the sacralisation of accounting reveals its fundamentally profane nature and legitimates it in a sphere from which it should be absent. That dichotomy has been called the *sacred-secular divide* ever since in accounting research (McPhail et al., 2004; 2005).

1.1.2. Religious people vs. lay employees: undue profane intrusions into the sacred sanctuary?

Durkheim (1898) and Weber (1922) prescribe that both the religious and the financial vocational occupational bodies should cooperate. Yet, one stream in accounting research argues that the sacred-secular divide appears in individuals' practices, non-religious people and institutions being considered illegitimate intruders by churchgoers and ministers. Indeed, religious people hostility *vis-à-vis* accountants and financial managers creates and maintains the sacred-secular divide (Booth, 1993; Irvine, 2005; Laughlin, 1988; 1990; Lightbody, 2000; 2003; Parker, 2002), although the community cannot count on sufficient accounting skills, neither ministers nor parishioners being trained in management or bookkeeping (Irvine, 2005; Lightbody, 2000; 2003; Parker, 2002).

Laughlin (1988, 1990) demonstrates that the Church of England had been financially self-standing for several centuries, counting on the subsidies given by noblemen and the King who were also devotees. From 1836 on, the Members of Parliament had been worrying about its expanding influence and decided that the House of Commons would vote its budget and control its accounts every year. Church leaders deemed this financial supervision as an undue secular intrusion into the sacred sanctuary: henceforth, not the Church was responsible for its resources but a non-religious body. That perception was exacerbated through the creation of a financial board administered by the Commons and subsequent accountability to the Parliament, the obligation to disclose to that secular body accounting information and to justify the use of money being considered illegitimate. Indeed, the sacred sanctuary was trespassed by profane people who decided funding to influence the conduct of the mission in *lieu* of churchmen.

In the Victorian Synod Church, a similar phenomenon leads to *compliance oriented accounting information* devoted to meeting the requirements of external partners of the congregation (Parker, 2001), viz. government agencies and donors. Through the disclosure of audited periodical financial statements to the public, the church must give accounts of public money use, future funds depending on donors' current satisfaction. Hence, the church has become accountable for funds to non-religious bodies, which could influence its day-to-day activity. Correlatively, the religious community has been accountable for the conduct of the mission, i.e. for the sacred sanctuary's programme, which caused a semantic tension between its essence and secular requirements (Parker, 2002).

Re-examining Laughlin's observations in a conceptual article, Booth (1993) identifies profound discrepancies between two *occupational groups*: the religious body and accountants operate segregated from each other, the former being composed of the clergy and churchgoers. In fact, Booth sees in each occupational group specific matters, sacred or non-sacred. By definition, the religious group is concerned about sacred issues, while accountants

are dealing exclusively with numerical figures, which implicitly assumes and applies a sacred-secular divide: the religious occupational group sees accountants as secular intruders in the sacred sanctuary, while the latter consider the former disconnected from reality. Those two occupational groups adopt antagonistic and incompatible postures.

Dichotomies between occupational groups are visible, not only in abstract perceptions but also in day-to-day conduct. Financial managers and accountants act as profane *guardians* of organisational resources, whilst the religious occupational group *advocates* the mission of the sacred sanctuary (Lightbody, 2000; 2003). This guardians-advocates model again asserts practical tensions between both occupational groups, the clergy and accountants competing for jurisdictional control over finances and subsequent subordination order. Ministers and parishioners claim legitimacy for dealing with religious matter, of which accounting is part, as it affects the ways God is prayed to and praised. Indeed, lay-financial controls should question their hierarchical position and subordinate them to non-religious people, as in the Church of England. In *lieu* of this, they expect to have accountants subordinated through sole forensic duties deprived of decision rights. In fact, those competing or struggling conducts convey *jurisdictional conflicts* (Jacobs, 2005, p.198).

1.2.2. Demanding and giving accounts: suspicions and misunderstandings

As an outcome of the assumed dichotomy between accounting and religion, lay-accountants and religious people disregard and mistrust each other, although they are supposed to cooperate and adopt accountable behaviours to one another. Such tensions revealed in mission budgeting stress deeper misunderstandings, as if accountants and religious people were speaking by essence foreign languages.

1.2.1. Conflicting accountabilities: suspicions and prejudices

Relations between accountants and the religious occupational group are conflicting, each occupational group convicting the other of not being fair to them (Lightbody, 2000; 2003; Parker, 2002).

As guardians of the church resources, accountants are accused of *storing* and *shielding* money (Lightbody, 2000). In their activity of storing resources, financial managers emphasise the need to maintain the capital base to provide a source of future income. From the viewpoint of religious people, they adopt a *shielding* behaviour: they provide non-financials with very little accounting information. Doing so, they anticipate opportunistic reactions from the religious occupational group because manifest good news would lead them to do more expenditure, which would compromise the church capital base. In fact, financial managers fear that incidental good news would result in later worse news.

Such behaviours from financial accountants lead ministers and churchgoers to believe in the existence of hidden secret funds which will be available anyway (Irvine, 2005; Parker, 2002). Due to that perceived lack of accountability from accountants, the religious occupational

group tends to advocate the mission more vehemently and always demand additional resources. Moreover, fearing that financial managers disagree to allocate money, ministers do not report all their incomes to them and do not disclose that information in their financial statements. Those dissimulative behaviours from the religious people highlight a reactive lack of accountability to the financial occupational group.

In conclusion, both groups mistrust and disregard each other, one endeavouring to secure the church capital base while the other advocates the supremacy of the mission. In order to control the accountants' work and negotiate with them, religious occupational group members demand accounting training (Irvine, 2005; Lightbody, 2003). Implicitly, they assume that belonging to the two occupational groups should diminish suspicions and prejudices, religious accountants purporting to support the mission through a dual guardian-advocate conduct.

1.2.2. Budgeting the mission: linguistic misunderstandings

Conflicts between the different occupational groups probably come from mutual misunderstandings and disinterests due to different modes of thinking: the language of accountants is made of numbers and balanced budgets whilst that of the religious occupational group consists of exclusively advocating the mission (Lightbody, 2000; 2003; Parker, 2002). To accountants, members of the religious occupational group are inconsequential with money. In turn, the latter think that the former are dishonest secular people pretending to constraint the sacred mission.

In the Uniting Church of Australia, the religious occupational group seemed to consider the promotion of balanced budgets a revolution, insofar as that they would approve deficits for years. Although financial managers have long had to argue and convince the clergy and churchgoers that they should secure the mission, board members of the Uniting Church suspected them of being *overly conservative* in their income and expenditure estimates. Religious people claimed the mission deserved more attention from accountants and subsequently higher budgets, which the former would have done if they had sufficient resources (Lightbody, 2003).

Financial managers and accountants explicitly regret that mission advocates have a low level of financial understanding. However, they tend to believe that nobody has accounting knowledge and skills but them (Lightbody, 2000; Parker, 2002). Symmetrically the religious occupational group expects activities to remain funded, the mission being deemed superior to financial matters. Parker (2002) explains these tensions through conflicting rationalities between accounting and religion, i.e. economics vs. emotions.

Dichotomies observed between accounting and religion were labelled indifferently *sacred-secular divide* (Booth, 1993; Laughlin, 1988; 1990) or *guardian-advocate* opposition (Lightbody, 2000; 2003) or seen as a gap between two incompatible rationales (Parker, 2001; 2002). In fact, these three viewpoints overlap and assert divides. One is semantic: rationality and sacred issues can neither co-exist, nor co-operate (Laughlin, 1988; 1990; Parker, 2001; 2002). The other is practical: the clergy and churchgoers construct and make the discrepancy live (Booth, 1993; Irvine, 2005; Lightbody, 2000; 2003), while accountants attempt not to

(Lightbody, 2000; 2003; Parker, 2002). These convergent approaches have formed the mainstream and have therefore been challenged by most of further researches. Indeed, the latter, through studies of the same Anglo-Australian congregations, have concluded that accounting was a religious practice.

2. Accounting and accountability: a religious experience

This section introduces alternative works to sacred-secular divide approaches. In *lieu* of dichotomies, these researches claim that accounting and accountability form a religious experience, viz. an experience of the sacred. Through theological rather than sociological views on accounting, their proponents conclude that financial management and bookkeeping are mundane responses to sacred concerns and suggest that stewardship of God's blessings is probably the highest evidence of a semantic continuum from the mission to accounting.

2.1. Management and accounting: the mundane response to sacred concerns

In religious settings, as in any other organisation, financial resources are a central concern, as their amount determines the conduct of the mission (Booth, 1993; Irvine, 2005; Parker, 2001), accounting figures informing on how to perform it financially and operationally (Hoskin & Macve, 1986; Quattrone, 2004a).

2.1.1. Accounting and religion: mutual solidarities

Although, the sacred-profane distinction brings insights into linkages between accounting and religion, such conceptions of the boundaries of both spheres are undue extrapolations of Durkheim and Eliade (Hardy & Ballis, 2005; Jacobs, 2005) and are '*misunderstanding the central thrust of their writing*' (Hardy and Ballis, 2005, p.244).

Eliade's goal is to trace the forms that the manifestation of the sacred took in various spatiotemporal contexts. Hence, he

does not blur all distinctions between sacred and profane activities. At the same time, it would be wrong to extrapolate from his writings a model that assumes a hard-edged distinction between these modalities (Hardy and Ballis, 2005, p.245).

Indeed,

for the religious person, everything could be seen as sacred. Therefore, the practice of accounting could also be sacred. However, for the non-religious everything is profane and therefore, any concept of sacred or distinction between sacred and secular will also be rejected from this perspective. This illustrates how easy it is to misunderstand Eliade. (Jacobs, 2005, p.192).

Eliade (1959) sees a dichotomy between the sacred and the profane stemming from religious experiences of the individual who enters the sacred sanctuary when he converts to the religious beliefs system. Henceforth, all his actions in the world belong to the sacred realm (Arendt, 1961). On the contrary, the sacred-secular divide holds prior to conversion, all actions being profane because not directed at the sacred sanctuary.

For Hardy and Ballis, Durkheim is similarly misunderstood by the proponents of the sacred-secular divide. Indeed, his aim is to explore the cultural origins of religion, arguing that it is a produced through processes directed at social cohesion. In no way he adopts a normative perspective to allocate roles to religious and secular individuals. Admittedly, he identifies two spheres and reasons that a church is a social body *per se* and is integrated into society, which makes it subject to the division of labour too (Durkheim, 1902). Indeed, the church is the sole organisation able to handle divinity and sacred items, the latter its exclusive realm. Ministry and worship are one vocation whilst accounting is another profession (Weber, 1922), both being formally separated from each other, for society needs clear occupations to organise the division of labour and duties. Notwithstanding formal distinction, Durkheim (1902) stresses the necessity of professional solidarities through inter-bureaucratic co-operations (Weber, 1922). Indeed, specialisation enables the outcome maximisation from each professional body at a macro-social level. Productions must be shared with those of other groups through (commercial or political) co-operations to maximise the wellbeing of all. Thus, tensions and absence of co-operations are damageable for the social body. In conclusion, accounting provides deities with visible and memorisable figures for the day-to-day administration of the sanctuary (Hardy & Ballis, 2005; Jacobs, 2005; Quattrone, 2008) and for the appraisal of faithful conduct. In turn religion pervades accounting through debates on fairness and transparency: accounting should do the truth in business transactions (McKernan & Kosmala, 2007).

2.1.2. Accounting and accountability as religious moral duties

The conflicting rationales assumption is not very different from sacred-secular divide claims, albeit the semantic reasons for such a dichotomy may be questioned (McKernan & Kosmala, 2004; 2007), accounting and religion having similar objects and methods.

McKernan and Kosmala (2004) see in accounting a narrative capacity enabling human actions through stories on the experiences and history of an organisation. As the capacity as story teller is historically granted to people who hold the authority over the group and responsibility to the others, accounting intrinsically holds an *accountable identity* (p.340), e.g. Jesus Christ tells stories using metaphors and parables in a poetic stance making the strength of his discourse (Ricoeur, 1991). Similarly, accounting reports provide images, texts and narratives in a contemporary metaphorical language, i.e. numerical figures (Davison, 2004; McKernan & Kosmala, 2004). Through these poetic roots and its essential accountable identity, accounting can be restored as a religious institution, records in books imitating Holy Scriptures in a modern stance. Thus, the church has done bookkeeping too, using the modern language of social life.

Through the disclosure of accounts, the church makes bookkeeping access the religious beliefs systems (Booth, 1993), while its moral authority over society allows it to give an organisational example to be followed: it certifies the morals of accounting as practice and new reliable institution (McKernan & Kosmala, 2004). If one agrees that society, be it post-modern, respects and listens to the religious body, McKernan's and Kosmala's views can be understood. Indeed, if religious organisations make accounts part of morality, they call for fair imitation by other bodies. Accordingly, religious accounting can be the moral reference of any accounting practices: the aura of accounting (Gallhofer & Haslam, 1991) combined with that of the church should result in most organisations giving accounts of the use they make of resources entrusted by their stockholders or stakeholder (McKernan and Kosmala, 2004).

Moreover, in Niebuhr's theology, giving accounts is what constitutes the self as a moral being. In this act of giving accounts, the individual reveals the morality of his conduct. As God grants His grace, the self must give accounts of how he utilised the gift received (McFaul, 1974; Niebuhr, 1951), the balance or imbalance of both being proved in books of accounts (Hardy & Ballis, 2005; Jacobs, 2005). In effect, Niebuhr's theology defines the notion of *accountable identity* rephrased by McKernan and Kosmala (2004, p.340) according to which accounting tells the true story of the subject. Thence, accounting appears as a driver for religious accountability.

For McKernan and Kosmala (2004), accountable identity is directed at those who listen to and believe in (accounting) stories. However, the identity of the listener is not revealed: the giving of accounts is sufficient to construct the moral and accountable person. Hence, the question of the end user is not a real concern, Christian theologies pointing out only the necessity of witnessing for one's beliefs and practices through twofold accounts: religious actions and morals (Davison, 2004; Howson, 2005). Accounts tell the story of the organisation through its activities, successes and failures. In a religious context, public accounts inform on what the congregation is and does: activities based upon a system of beliefs, values and norms. Beyond numerical figures, accounts and comments show these to the public, which can join or support the community, if they are convinced by the story. Indeed, as gaining new souls to the Lord is part of the mission (Berry, 2005a; Parker, 2001; Quattrone, 2004a), the disclosure of convincing public accounts is expected to ultimately contribute to the completion God's kingdom. The condition of the human being makes him want to have visible representations of them, like Jesus Christ as the representation of God (Davison, 2004; Niebuhr, 1951; Quattrone, 2008). In conclusion, accounts play that metaphoric role by making church actions and identity visible.

2.2. Accounting for God: wise stewardship of God's blessings

One strong assumption in a religious setting is that God originated everything on earth. Consequently, nothing belongs to mankind, everything belonging to the Great Creator, who only entrusted blessings to people. The latter are commissioned to manage them *qua* stewards of His properties (blessings), their first duty being to inventory them (to account for them). Their second obligation consists of using them righteously, i.e. preserving and multiplying them (Dreyer, 1983; Jacobs, 2005; Wesley, 1956). As in any other organisation, bookkeeping is an appropriate device through the visual power of accounts as understanding common to

most believers (Quattrone, 2008). This is probably the reason why accounting scholars reduce blessings to God's money: balancing budgets (Irvine, 2005; Lightbody, 2003; Parker, 2002), raising funds for God (Howson, 2005; Jacobs, 2005; Lightbody, 2003) and making profitable ethical investments (Kreander, McPhail & Molyneaux, 2004).

2.3.1. Balancing God's budgets

Individuals shall pay attention not to misuse God's monies. In fact, they are to keep a rigorous management of His resources and expenses and account for them on a periodical basis. Therefore, Wesley (1656) suggests Christians should record in comprehensive budgets their income and symmetrical expenditures, both being to be accounted for precisely, which the Iona Community instances:

Once the family group has undertaken an accounting of the economic discipline of each of its members, the member is obliged to complete an "Economic Discipline Form". This details the financial commitment made by the member to the travel pool (0.5 per cent), the common fund (0.5 per cent) and community fund (2 per cent). The community fund is used to support the work of the Community and the full-time staff employed by the Community, the travel pool is to assist members in attending community meetings while the common fund is controlled by trustees and disbursed on application or recommendation (Jacobs and Walker, 2005, p.373).

The rules and theology of the Iona Community hold economic discipline for worth conduct. Driven by economic rationality, its members must balance their resources and expenses to transfer surpluses to the community as a payback for the blessings received. Actually, the balancing of self-budgets is a moral duty (Walker & Llewellyn, 2000), while deficit self-accounts are considered negative surpluses, i.e. moral misconduct.

Like the individual, the community is expected to balance budgets, which can be visible in the Victorian Synod Church (Parker, 2002), the Australian Anglican Church (Irvine, 2005) and the Uniting Church of Australia (Lightbody, 2003), where reactions to budgets have become positive year after year. In fact, the religious occupational group understood the necessity of balanced budgets to fund the mission on their own and remain self-standing (Irvine, 2005), programmes being funded until they are complete (Lightbody, 2003; Parker, 2002):

To achieve the spiritual work and goals of the church, attention needed to be paid to financial realities (Irvine, 2005, p.231).

That form of stewardship appears as an alternative to external profane controls and therefore a way of diminishing the sacred-secular divide. In fact, it is equivalent to integrating budgeting into the religious beliefs systems or to re-sacralising it (see Booth, 1993). Hence, the notion of stewardship allows to regard accounting as a means to objectify the sacred vision of the church and reconcile all occupational groups: financials tend to consider balanced budgets financial stewardship for advocating the mission (Irvine, 2005; Lightbody, 2003; Parker, 2002) after they convinced the religious occupational group that they should secure God's kingdom through income budgets.

2.2.2. Collecting funds for God

To construct income budgets, churchgoers must pay for blessings back through regular donations. But they also have to make new people interested in donating for God's kingdom, these being either new church members or financial supporters.

In the Uniting Church of Australia, a way of giving evidence of mission advocacy was that financial managers agreed to become fundraisers, which allowed them to proactively increase the level of budgeted income (Lightbody, 2003). Fund-raising has thus become part of the mission. Hence, some congregations explicitly issue fund-raising rules, as the Iona Community (Jacobs & Walker, 2004) and the Salvation Army (Howson, 2005): well-paid occupations should enable the payment of a dime of salaries and other revenues. But, it is also their duty to collect new members and financial through active witness (Davison, 2004; McKernan & Kosmala, 2007).

Weber (1921) deems financial stewardship as an ongoing peer process starting once the believer found a position in society. Onwards, his offspring should do the same, them being potential ongoing donors. Therefore they should be raised and trained to find the highest possible position in society and so on, education being a form of parental witness enabling later donations. Moreover, future collections from offspring let think that having children is a profitable investment directed at God.

2.2.3. Investing for God

Stewardship of God's blessings rests on profitable investment directed at multiplying resources entrusted. Beyond home management, financial management should help, as Kreander et al. (2004) observed in a study of the Church of England and UK Methodist Church investment policy. In fact, both congregations have long had high amounts of money, which they used to develop ethical investments based upon theological principles derived from the Bible, e.g. the Parable of the Talents (see Matthew 25:14-30) or the multiplication of breads (Matthew, 14:14-21; Mark, 6: 34-44, 8:1-19, Luke, 9:12-17; John, 6:5-14).

They selected ethical profitable assets with low risk and left aside non-profitable ethical and unethical investments, attempting to build efficient portfolios in seeking for the optimal risk-return-ethic combination. The performance of these assets and theo-economic calculations could be appraised through accounting figures showing return, variances and ethics. This enabled financial forecasts for day-to-day portfolio management directed at maximising God's funds, profits and losses being accounted for as proof of wise stewardship.

This section demonstrated how the proponents of the third stream have openly challenge the sacred-secular divide approach through arguments on accounting as the mundane response to sacred concerns. Referring to theologians, these authors point out necessary social solidarities between the sacred sanctuary and other bodies, including accounting. In fact, the latter operates as a moral duty upholding actual stewardship of God's blessings in everyday life

practices, i.e. balanced budgets, collections and profitable ethical investments.

3. Accounting research: the epistemological response to the ontological relationship to divinity?

3.1. Accounting and religion: the ontological process

As knowledge and the self evolve over time and space, (Lowe, 2004b; Quattrone, 2000; 2004b), relation to it also evolves, which the accounting literature in religious contexts reveals through two stages: a positivistic followed by an interpretive outlining ontological assumptions. At the positivistic stage, the researcher purports to explain the object through universal laws. Later on, once the validity of these laws can be questioned through alternative frameworks. Henceforth, the interpretive stage operates as a form of scientific reflexivity *vis-à-vis* prior works.

The two streams of literature purport to grasp the essence of linkage between accounting and religion through three varying ontological assumptions. In fact, the self's ontological limitations drive it to segment knowledge through a narrow and over-simplified vision of the world, as

Scientific education as we it today has precisely this aim. It simplifies 'science' by simplifying its participants: first, a domain of research is defined. The domain is separated from the rest of history (physics, for example, is separated from metaphysics and from theology) and given a 'logic' of its own. A thorough training in such a 'logic' then conditions those working in the domain; it makes *their actions* more uniform and it freezes large parts of the *historical process* as well ((Feyerabend, 1975), p.11).

Inter-disciplinary thinking can help reduce the effects of ontology and better understand complex objects through the crossing of the typical question of various fields, the point of convergence or friction of those separated fields becoming the typical question of the combined object (Feyerabend, 1975; Le Moigne, 2002; Quattrone, 2000). However, crossing fields does not exactly represent the world in its complexity and offers another understandable simplification more object-centred:

Each academic discipline, rather than being connected and related to the universe of knowledge, constitutes a distinct camp with its own history and epistemology. It happens that in some of the branches of the tree of knowledge theories have been developed using similar concepts and methodologies (for example, the use of contingency theories in biology and in accounting) but in different periods of time. As a result of this, quite often theories imported into a given branch have already been questioned in the discipline from which they originated (see below an example drawn from accounting research). Thus, each academic subject yields only a narrow slice of the world, dealing with its own epistemology and creating incommensurability and difficulty of dialogue amongst researchers as well as academic disciplines. Although there is an

increasing number of "experiments" to overcome such a separation (e.g. inter-disciplinary departments, journals, conferences, and so on), the separation between natural and social sciences in the organization of human knowledge is so institutionalised that it can still be considered as affecting research. Indeed, for a social science researcher the choice of a particular methodology is not completely free, but it is dictated by her/his position within a certain discipline and ontological viewpoint ((Quattrone, 2000), p.131).

In the case of accounting in churches, the object is neither accounting nor religion, but theology of accounting and accountability or accounting for religious practices. As Quattrone states, recourse to other disciplines is the manifestation of the researcher's ontological awareness.

3.1.1. The Sacred-secular-divide stream: ontological non-comprehensiveness

One stream in the accounting literature relies on concepts converging to the existence of a dichotomy: the sacred sanctuary versus profane intrusions (Laughlin, 1988; 1990), religious versus accounting occupational group (Booth, 1993; Irvine, 2005), guardians versus advocates (Lightbody, 2000), numerical and rational versus spiritual and emotional (Lightbody, 2003; Parker, 2002).

The proponents of the sacred-secular divide implicitly assume that accounting and religion have hermetic typical concerns through the postulate that divinity only lies in the sacred sanctuary whereas accounting is relegated to business-related premises (Jacobs, 2005). Thereby, these scholars observed a twofold world *ex ante* borrowed from Eliade and Durkheim, whom they misunderstood and extrapolated (Hardy & Ballis, 2005).

Admittedly, world categorisation allowed to address two issues distinctly, the typical question posed by accounting relating to income and resources and balanced operations, whereas the typical question of religion handles relation to divinity. After scholars did so, they hastily and idiosyncratically concluded on dichotomies: distinct academic concerns were considered two distinct practical matters. In fact, they failed at folding both questionings into each other through confusion between onto-methodological categorisation and research purposes: the typical question of the crossing is missing.

3.1.2. Accounting as religious experience: ontological coming-out

Unlike the sacred-secular-divide thinking, the accounting-as-a-religious-practice stream demonstrates higher ontological awareness stressing that accounting knowledge is not sufficient to understand what is outside its strict field. Interested in accounting, its proponents have first addressed issues in their original field, i.e. balancing money through cost-benefit calculations. In parallel, they have addressed the typical question of religion, i.e. the fulfilment of God's will and, for the apprehension of that issue, have referred to the theologies of the congregations observed. Thus, Hardy and Ballis (2005) referred to Niebuhr and Wesley to understand the Church of England. So did Jacobs (2005) in his study of the Church of

Scotland and Kreander et al. in their study of the investment policy of the UK Methodist Church. Likewise, in their research about the Iona Community, Jacobs and Walker (2004) referred to the theology of McLeod, Ferguson and Morton. Lastly, William Booth's theology was referred to in works on the Salvation Army (Howson, 2005; Irvine, 1999; 2003).

When connecting theological approaches to accounting thinking, these scholars observed that the crossing issue led to wonder how to honour God's will. The typical question of this crossing called for an answer identified as stewardship of His blessings. As the realm of accounting is the use and balancing of money, they have narrowed stewardship to financial stewardship, which is a manifold notion though. Unsurprisingly, each work has addressed one dimension thereof, all their conclusions converging to viewing accounting as stewardship in practice. In fact, they have conducted the ontological process further than those from the dichotomy approach, demonstrating ontological awareness similar to the historical stream though.

3.2. The epistemo-methodological continuum

The two streams of literature, through competing stances on accounting and religion as reality, reveal epistemological and methodological variations. Whereas the historic stream has historical constructionism as epistemology, the dichotomy stream is lightly positivistic, and the religious experience stream is more interpretive. Epistemologically, the first and third have commonalities: approaches to accounting as an internal (religious) construct. Quattrone (2000, 2004b) and Lowe (2004a, b) outline that one danger of positivistic positions is that the perspectives adopted could be too narrow. Indeed, taking a single-stream reality leads to consider it mainstream characterised by the termination of discussions on its core assumptions and methodologies. Henceforth, conclusions are taken for granted as the expression of external reality, i.e. the sacred-secular dichotomy appears as reality to many scholars (McPhail et al., 2004; 2005).

3.2.2. The dichotomy approach: a light positivistic scheme

Whatever their label is, the dichotomies stressed between accounting and religion discovered through the systematic *a priori* construction of categories do not only highlight ontological limitations but also a uniform apprehension of the world. Indeed, scholars who identified a sacred-secular divide implicitly assumed that reality was objectively in Durkheim's (1898) and Eliade's (1959) segregation of the sacred sanctuary and clergy from the rest of the world (accountants for instance). They took for granted that sociology of religions would be the universal and transcendental reality of accounting in a religious setting (Booth, 1993; Laughlin, 1988; 1990; Lightbody, 2000; 2003), although it is one among others.

Only few works have attempted to discuss the externality of the sacred-secular divide (Irvine, 2005; Parker, 2001; 2002) and systematically come back to it as if this approach could not be avoided (McPhail et al., 2004; 2005). Using grounded theory methodology, Parker intended to grasp the nature of the linkage between accounting and religion in the Victorian Synod

Church of Australia. Consistent with his grounded theory approach, he did not rest upon the sacred-secular divide theory but finally positioned himself *vis-à-vis* it. Similarly, explicitly testing the sacred-secular divide in the Anglican Church of Australia (Irvine, 2005) contributed to positing it on the external reality (current knowledge) of accounting in a religious organisation (Kreander et al., 2004; McPhail et al., 2004; 2005).

Methodologically, dichotomy-based works have recourse to historical tools, neglect the first stream though and idiosyncratically postulate the conclusions (Laughlin, 1988; 1990): they observe a sacred-secular divide, because Durkheim (1898) and Eliade (1959) have stated it. If the proponents of this approach do not refer to these authors, they draw management-centric literature reviews (Booth, 1993) wherein prior non-managerial literature is ignored. When they rely on more complex theories, these studies are interview-based and focus on one dimension (conflicts) instead of two (religious accounting and accounting spirituality), as if only discourses were counting (Irvine, 2002; 2003; 2005; Lightbody, 2000; 2003). External people, they have assumed objective methods for the apprehension of religious communities², e.g. Laughlin and Booth seem to consider that the reality of the sacred-secular divide is located in archives or managerial literature. Therefore, their challengers combined interviews with ethnographic and autobiographic methods: they were immersed in the field and relied on their personal journey to apprehend it, which led them to observe that the sacred-secular was constructed and animated by the clergy and churchgoers under the patronage of researchers (Irvine, 2002; 2003; 2005; Parker, 2001; 2002).

Gallhofer and Haslam, (2004) and Moerman (2006) outline that the sacred-secular-divide literature is the combination of mainstream assumptions in religion and accounting. In fact, these works take (as external reality) the classic theology prevailing in developed and secularised countries and neo-classical views on accounting, e.g. the agency theory for granted (Laughlin, 1990). Notwithstanding, other theologies deserve to be taken into account as well as accounting is not by essence capital markets-oriented. Like the proponents of the historical stream, Gallhofer and Haslam (2004) and Moerman (2006) recall that double-entry bookkeeping was introduced long before the industrial revolution and modern financial Capitalism. Hence, the combination of alternative (radical) views of accounting and religion should lead to different conclusions.

In conclusion, assuming or disputing the sacred-secular divide rests upon positivistic schemes seeking for reality outside the accounting literature. Despite trans-disciplinary epistemologies, these approaches consider reality objective and external. Only the premises where it can be found moved from accounting to the early sociology of religions.

4.2.2. The religious-experience approach: understanding accounting practices

Unlike the sacred-secular-divide thinking, authors observing accounting as a religious

² Laughlin's biography is somewhat different, for he was involved in the Church of England as a minister. Since he resigned, he has been uncomfortable with religious issues, which has probably influenced the positioning of his research. However, his works do not reveal his linkage to the religious community studied. Therefore, I consider that he has never been connected to the Church of England.

practice do not assume that it is. Actually, it is a conclusion at which they arrive through examining the intertwining of accountability with controls (Berry, 2005b; Jacobs, 2005; Jacobs & Walker, 2004), accounting (Hoskin & Macve, 1986; Quattrone, 2004a; 2008) or investment practices (Kreander et al., 2004). Consistent with interpretive schemes, their conclusions consist of understanding accountability practices in a religious setting.

That stream of research claims neither external reality nor universal theories but purport to establish interconnections between various perspectives. In fact, reality is perceived and constructed by the actors themselves and the researcher (Quattrone, 2000; 2004b), who borrows from constructivism and positivism to interpret their truth, i.e. scattered reality (McKernan & Kosmala, 2004; 2007). As the latter is multiple and requires observation from infinite facets, it cannot be found in one discipline but in several, i.e. trans-disciplinary approaches are necessary in which accounting may be part (Quattrone, 2000). Hence, the interrelations between the perceptions of accountants, churchgoers, theologians, social scientists, ministers, lay-people and the scholar himself contribute to the construction of the connections between accounting and religion. None of these actors can be deemed as more competent than the others at grasping reality, for their concerns and typical questions vary and supplement each other.

The approach also borrows from positivistic schemes insofar as authors tend to think that reality is in other disciplines. Actually, referring to theologians, Jacobs (2005), Hardy and Ballis (2005) and Davison (2004) seem to think that they are closer to the reality of the object because they have a better knowledge of the religious discipline typical question. Quattrone (2000) and Le moigne (2002) warn that overconfidence in other disciplines leads to other shortcomings, when the researcher is blinded by trans-disciplinarity and behaves as if these other disciplines *per se* were embracing reality. Consequently, the faults of the sacred-secular-divide approach can become those of the religious-experience thinking; this, if the researcher does not keep questioning the typical questions of the fields studied from consistent viewpoints, i.e. contributing to answering the research question.

Consistent with their epistemological stance, some researches in the religious-experience-stream triangulate the researcher's personal journey with interviews and ethnographic accounts. For instance, Parker announces his membership in the Victorian Synod Church of Australia, while Irvine declares that she regularly attends the Australian Anglican Church, where she is a volunteer accountant. Likewise, Berry (2005), relies on his membership in the financial board of the Church of England to conduct a rich research:

The author was an actor in the institution and hence a participant observer. It may be argued that detachment is impossible for as the holder of both tacit and explicit standpoints. I will automatically privilege one set of views. This may turn out to be the case. Perhaps the dialogues I have had with other actors, including members of the original Commission, members and officers of the General Synod, will provide the stimulus for internal and external reflexivity that will be needed to pursue this study. The case was written from the constructionist standpoint, that is it was developed around the idea that organisations and their control and accountability processes are constructed and reconstructed by the interaction of agents who are themselves enacting aspects of the social institution in which they act. This case is an example of such a process (Berry, 2005, p.256).

Like Berry, the others combined and triangulated data collected from their experience as churchgoers and financial-skilled with internal documentations and interviews. Those who do

not claim their belonging to the organisation combined archival work and interviews (Hardy & Ballis, 2005; Jacobs, 2005; Jacobs & Walker, 2004; Kreander et al., 2004).

In conclusion, accounting-as-religious-experience approaches all adopt an interpretive scheme and triangulate composite datasets reflecting their privileged access to the field. Indeed scholar point out the convergence of various empirical evidences to approximate their object through the understanding of several facets constituting it. In some cases, the data consist *inter alia* of the personal connections between the researcher and the congregation, which enabled subjectivity-driven triangulations.

3.3. Conclusions and the fallacy of middle-range thinking

This section deepens the nature and reliability of conclusions drawn from each stream through a discussion about the range of theorising. One by one, it focuses on the structuring and generalisability of conclusions, considering that different journeys lead the three approaches to middle-range theorising. The conclusions of the historical stream, though scattered, converge to the revelation of accounting in Monotheistic religions, whereas the dichotomy stream, through oversimplifications of reality converges to semantic divorces. Lastly, the various researches in the religious-experience stream have non-comparable conclusions; scientific knowledge is scattered too.

3.3.1. The dichotomy approach: homogenous middle-range thinking

One of the merits of the sacred-secular-divide thinking is that it supplies a relatively homogeneous set of observations and conclusions. Most works developing or referring to it study similar topics, e.g. budgeting (Irvine, 2005; Lightbody, 2000; 2003; Parker, 2002) or reporting (Laughlin, 1988; 1990; Parker, 2001; 2002). From a methodological viewpoint, most of them remain comparable. Indeed, due to strong assumptions regarding the causes of the sacred-secular divide and subsequent positivistic stances, they all focus on the same factors, e.g. religious beliefs systems, occupational groups and organisational resources (Irvine, 2005; Lightbody, 2000; 2003; Parker, 2001; 2002).

Jacobs (2005) explicitly considers that the sacred-secular divide is a middle-range theory³ and should call for further investigations and developments. Indeed, middle-range thinking entails medium level of prior theorisation and of methods (Laughlin, 1995; Lowe, 2004a; b) and purports to enrich the scope of knowledge and subsequently available theories. However, these new theories alter the structure of knowledge and should allow ongoing developments

³ When invoking middle-range thinking, critics of the sacred-secular divide approach do not take on the assumptions of homogeneity and realism - as opposed to heterogeneity and post-structuralism. In fact, they consider is in an inconsistent way to Laughlin (1995), since it is about working toward a 'complete' understanding, while for some of these writers it seems not to be the case. Indeed, they consider middle-range theorising as provisory theory calling for further developments. Middle-range thinking opposes grand theory.

(Laughlin, 1995; Lowe, 2004a; b; Quattrone, 2004b). At this stage, the researcher faces two choices: either he theorises beyond the middle-range theory (Lowe, 2004a; b; Quattrone, 2004b); or he implicitly grants it the status of long-range/grand theory (Laughlin, 1995; Llewellyn, 2003). Obviously, Jacobs' critique on the sacred-secular divide calls for further theorising, the sacred-secular divide being a starting point for research and in no way its end.

3.3.2. The religious-experience approach: scattered scientific knowledge

The works concluding on accounting a religious experience have attempted to supply theories beyond the sacred-secular divide. Therefore, they have not positioned themselves *vis-à-vis* it, although they quote its authors (McPhail et al., 2004; 2005; Quattrone, 2004a). Contrarily to the sacred-secular-divide approach, the newest stream of thought is heterogeneous and has not been successful yet at supplying a long-range theory and despite a higher level of prior theorisation operates as another middle-range theory calling for structure. Indeed, like the historical stream and unlike the sacred-secular-divide approach, that one highlights scattered knowledge.

The understanding of linkages between accounting and religion has focused on various topics and rested upon various methodologies. Some works adopted historical perspectives (Hoskin & Macve, 1986; Quattrone, 2004a), or introduced theological views (Berry, 2005a; Davison, 2004; Hardy & Ballis, 2005; Howson, 2005; Jacobs, 2005; Jacobs & Walker, 2004), while others brought philosophical insights (McKernan & Kosmala, 2004; 2007) or adopted radical perspectives on accounting and religion (Gallhofer & Haslam, 2004; Moerman, 2006). Consequently, such scattered knowledge suffers from a paucity of reliable concepts, each research bringing some from its own perspective and rarely referring to the conclusions and observations of the others, which makes a comprehensive understanding of the object difficult. In fact, only two articles attempted to reassemble and conceptualise prior research: *jurisdictional clashes* (Jacobs, 2005) explain tensions between occupational groups from the perspective of struggles about control over organisational resources, while *covenant, constitution and contract* (Berry, 2005a) insist on ontological practices of accountability in a religious setting. These early attempts call for later structuring into a grand theory of stewardship/accountability to God.

This section assumed that research is a continuum whereby methodology choices and the theorising process should not be disconnected from ontological assumptions and epistemological stances. On church accounting, three streams of research reveal three continua, wherein research purposes influenced ontological awareness, reflecting epistemological stances and methodology choices. Correlatively, the generalisability of conclusions was influenced too: the three streams arrived at middle-range theorising. The sacred-secular-divide stream oversimplifies linkages between accounting and religion, whereas the other two produce scattered scientific knowledge despite more theoretical sophistications. The table below summarises the research design of these three streams of literature.

	Sacred-secular divide	Religious practice
Ontology	Religious outsiders	Religious insiders
Other disciplines	Sociology	Theology
Epistemology	Positivism / Confirmation	Interpretivism / Deconstruction
Methodology	Interviews	(Auto)-ethnography
Conclusions	Accounting and accountants are undue profane intruders into the sacred sanctuary of the church.	Accounting is a way of delineating faith. In that capacity, it is a religious practice.
Contributions	Predictable	Refutation (directed at the sacred-secular literature)

Figure 1. Three streams of literature on accounting and religion

Conclusion

In the accounting literature, one stream claims the existence of a sacred-secular divide between accounting and religion, whereas the other arrives at the opposite conclusion that accounting and accountability are religious practices. All these remarks were made from the observation of the same contexts: the Church of England (Kreander et al., 2004; Laughlin, 1988; 1990), the Uniting Church of Australia (Irvine, 2005; Lightbody, 2000; 2003) and in general British or Australian congregations (Berry, 2005a; Howson, 2005; Jacobs, 2005; Jacobs & Walker, 2004; Parker, 2001; 2002). Only two articles brought historical perspectives into the Roman Catholic Church (Hoskin & Macve, 1986; Quattrone, 2004a) or related to non developing contexts (Gallhofer & Haslam, 2004; Moerman, 2006). Most publications on linkages between accounting and religion were informed with a case study, five were conceptual papers (Gallhofer and Haslam, 2004; Moerman, 2006; Hardy and Ballis, 2005; McKernan and Kosmala, 2004; 2007) and one was a literature review (Booth, 1993).

Due to theory and methodology choices, these two streams of research arrived at differing

conclusions. As the researcher cannot give prejudice in the reliability of a theoretical contribution, it was necessary to investigate the differences more in-depth. Hence, considering that the design of a research reveals ontological assumptions, epistemological stances and consistent methodology choices (see Burrell & Morgan, 1979, Feyerabend, 1975), I systematically looked at the interplay between these three paradigms in each body of literature. It appeared that knowledge of the issues in a religious organisation was the main concern. More broadly, this entailed researcher relations to existing knowledge and positioning to scientific contributions, which the last section developed. So far, the three streams equal each other by supplying a middle-range theory of accounting in a religious organisation and relatively scattered knowledge. One (the sacred-secular divide) has descriptive and prescriptive dimensions, whereas the other two (accounting as a religious experience) furnish understandings of relations and tools for reflexivity.

A similar object and similar concerns neutralised most biases in the scrutiny of research design. Indeed, observing how scholars approached linkages between accounting and religion allowed to emphasise varying ontological research questions, ontological assumptions, epistemological stances and methodology choices. In the guise of a conclusion, the research question formulation reflects ontological assumptions influencing epistemological stances and methodology choices, no decision being made at random. Through this paper, we wanted to warn emerging scholars and PhD students about the major issues in designing an accounting research project.

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Appendix: Accounting and religion research designs

Reference	Congregation	Research question/purpose	Ontology	Epistemology	Methodology	Conclusions
Laughlin (1988)	The Church of England	What are the relations between accounting and the social context of a religious organisation?	Outsider	Prescriptive	Archival	There is a dichotomy between accounting and religion labelled the <i>sacred-secular divide</i> .
Laughlin (1990)	The Church of England	How is financial accountability designed in a religious organisation?	Outsider	Prescriptive	Archival	In accountability relationships, the principal dominates the agent financially. Financial issues dominate the mission. There is a practical dichotomy between sacred concerns and secular practices.
Booth (1993)	Literature review	What is the contribution of prior works on churches to accounting knowledge?	Outsider	Prescriptive	Archival	There are semantic tensions between accounting and the religious beliefs system in a church. There are tensions between accountants and church members. The financialisation of society accompanies secularisation.
Lightbody (2000)	The Uniting Church of Australia	What are the manifestations of resource guardians and mission advocates behaviour in a religious organisation?	Outsider	Prescriptive	Interviews	There is a semantic dichotomy between advocates of the mission and guardians of organisational resources.
Lightbody (2003)	The Uniting Church of Australia	How are financial managers perceived by religious people in a congregation?	Outsider	Prescriptive	Interviews	Religious people disregard financial managers and accuse them of constraining the mission of the church.
Parker (2001)	The Victorian Synod Church of Australia	What are the determinants of planning in a religious setting?	Insider	Incidentally confirmatory	Grounded theory (autoethnography supplemented with interviews)	Four factors influence strategic planning in a religious denomination: resource pressure, community culture, consultative bureaucracy and compliance oriented accounting information.

Reference	Congregation	Research question/purpose	Ontology	Epistemology	Methodology	Conclusions
Parker (2002)	The Victorian Synod Church of Australia	By which means are planning processes intertwined with budgetary incrementalism and other controls in a religious organisation?	Insider	Incidentally confirmatory	Grounded theory (autoethnography supplemented with interviews)	Like in any complex organisation, budgetary incrementalism in a church setting reveals gaps between financial managers and executives. To some extent, a sacred-secular divide can be manifested.
Irvine (2003)	The Salvation Army	How to maintain confidentiality when you are an outsider?	Outsider	Interpretive	Autoethnography Reflexivity	It is necessary to be acquainted with organisational dynamics, technical procedures, personality and position <i>vis-à-vis</i> the church studied.
Irvine (2005)	The Anglican Australian Church	Are there conflicts between accountign and the mission in a religious organisation?	Insider	Refutation	Ethnography	There is no sacred-secular divide, if accountants are religious people at the same time. Thereby they share the same values as other churchgoers.
Irvine & Gaffikin (2006)	The Salvation Army	How to access a field when you are an outsider?	Outsider	Interpretive	Autoethnography Reflexivity	Research purposes must be clear, contribution of field observation to these must be obvious. The process of getting in requires good knowledge of the organisation to contact the right person.
Gallhofer and Haslam (2004)	Conceptual paper	How can accounting and theology be mutually supportive?		Radical humanism	Critique	The liberation theology supports emancipatory accounting and contributes to the emancipation of oppressed minorities.
Moerman (2006)	Conceptual paper	How can accounting and theology be mutually supportive?		Radical humanism	Critique	The liberation theology suggests relying on accounting in order to emancipate oppressed minorities.
Hardy and Ballis (2005)	The Church of Scotland	How can a researcher apprehend the relation between accounting and religion without assuming sacred-secular dichotomies?	Insider	Interpretive	Ethnography	There is no sacred-secular divide. At best, there is a jurisdictional clash between ministers and accountants.

Reference	Congregation	Research question/purpose	Ontology	Epistemology	Methodology	Conclusions
Berry (2005)	The Church of England	What is the base of accountability and control in a religious setting?	Insider (member of the financial board)	Interpretive	Auto-ethnography	Accountability in a church setting rests upon constitution, contract and covenant and is directed at God.
Quattrone (2004)	The Society of Jesus	What are the conditions of development and refinement of accountability and accounting practices in a religious organisation?	Historian	Interpretive	Archival	The development of accounting and accountability in the Society of Jesus was not only economically drive. Rather, it was tightly linked to the absolutist ideology of the Roman Catholic doctrine of the Counter-Reformation, conceived of here as a complex work of compromise among theological, religious, political, institutional, and social instances, of which the hierarchical structure of the Order and its accounting records were only the visible traces.
Quattrone (2008)	The Society of Jesus	What conditions allow the emergence of accounting as a performable technique?	Historian	Interpretive	Archival	Accounting is a practice which succeeds not only because it forces the users within prescriptive guidelines, but also because it aids the user to develop a calculative ability which goes beyond simple arithmetic to extend and comprise the possibility of organising knowledge in topical ways, thanks to visualising and imagination practices.
McKernan and Kosmala (2007)	Conceptual paper	How can religion influence accountig as fair practice?	-	Interpretive	Hemerneutics	Accounting can be restored as a religious institution under the condition that it develops a poetic language that will be universally understandable. Religion and accounting refer both to a symbolic programming based upon Holy Scriptures and poetic guidelines. In essence, accounting and theology are not deeply different.
McKernan and Kosmala (2004)	Conceptual paper	How can religious ethics restore accounting authority over business operations?	-	Interpretive	Hemerneutics	An active dilaectic of love and justive based upon religious assumptions is necessary to make accounting a moral regulator of business operations.

Reference	Congregation	Research question/purpose	Ontology	Epistemology	Methodology	Conclusions
Kreander, McPhail and Molyneaux (2004)	The UK Methodist Church / The Church of England	How does a congregation select ethical investments?	Insider	Interpretive	Ethnography and organisational documents	Churches theologially conceptualise this engagement and describes how these values are proceduralised through the operation of the funds.
Howson (2005)	The Salvation Army	How can accounting support the mision in a nonprofit organisation?	-	Interpretive	Internal documents	A non-profit organisation is to develop public accountability and internal controls on behalf of the mission.
Jacobs (2005)	(Church of Scotland affiliated denomination)	How have researchers concluded on a sacred-secular divide between accounting and religion?	Insider	Interpretive	Ethnography and organisational documents	Accounting practices delineate religious conduct. Theological insights into accounting demonstrate that there is no semantic dichotomy between accounting and religion. Accounting can be seen as a theology per se.
Jacobs and Walker (2004)	The Iona Community	How can accounting support the spirituality of a religious community?	Literate outsider	Interpretive	Ethnography and organisational documents	Accounting practices delineate religious conduct. Theological insights into accounting demonstrate that there is no semantic dichotomy between accounting and religion. Accounting can be seen as a theology per se.