



## Theological Perspectives on Accounting. Epistemes Don't Change Overnight

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## **Theological Perspectives on Accounting. Epistemes Don't Change Overnight**

### **Dedication**

We dedicate this paper to Kerry Jacobs. New Zealand born, he was most recently Professor at University of New South Wales, Canberra. Kerry was a strong supporter of colleagues whether they were new or established researchers. His interests were wide, having completed his PhD during the NPM reforms, he continued a strong interest in public sector accountability and governance and also became an acknowledged expert in Bourdieusian theory and accounting. Kerry also had a strong faith and contributed towards the development of religious perspectives on accounting. He was a contributor to the 2004 special issue on Accounting and Theology.

### **Acknowledgement**

We are grateful to Garry Carnegie for the opportunity to write this paper and reflect on the impact of the 2004 AAAJ special issue. We also appreciate the feedback from colleagues in a seminar presented at Aston University.

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### Abstract

**Purpose:** This paper reflects on the 2004 AAAJ Special Issue: '*Accounting and theology, an introduction: Initiating a dialogue between immediacy and eternity*', the relative immediate impact of the call for papers and the relevance of the theme to address issues in accounting today and in the future.

**Design/methodology/approach:** The paper is a reflection and is framed around three different modes of engagement with new perspectives as identified by Orlikowski (2015). These are religion as phenomenon, as perspective and as a worldview. We draw on Burrell and Morgan's (1979) framework in order to explore the ontological and epistemological blinkers that have limited our attempts to explore accounting from a theological perspective.

**Findings:** The paper argues that historical and current structures can limit the manner in which accounting research uses theological perspectives. Indeed, the concerns of the initial special issue remain – that the contemporary economic and knowledge system is in crisis and alternative ways of questioning are required to understand and respond to this system.

**Research limitations/implications:** As a reflection, this paper is subject to limitations of author bias relating to our beliefs, ethnicities and culture. We have sought to reduce these by drawing on a wide range of sources, critical analysis, and the input of feedback from other scholars. Nevertheless, the narrative of impact remains a continuing story.

**Originality/value:** In drawing on both an original special issue guest editor and a scholar for whom the 2004 special issue has become a touchstone and springboard, this paper provides multiple viewpoints on the issue of accounting and theology.

**Keywords:** Theology; Religion; Spirituality

**Paper Type:** Research Paper

## Theological Perspectives on Accounting. Epistemes Don't Change Overnight

### 1. Introduction

This paper reviews the 2004 special issue (SI) of *Accounting Auditing and Accountability Journal (AAAJ)* titled: 'Accounting and Theology, an introduction: Initiating a dialogue between immediacy and eternity'. The objective of the SI was to explore the extent to which it is possible to develop a theological approach to accounting and if so, to begin to investigate the insights that might be gained from a Judeo-Christian reading of accounting in particular (see Oslington, 2000). This turn to religion and spirituality was motivated in part by an assessment of our contemporary condition: the atomization of the self over community, the sense of economic disengagement and disenfranchisement and the paucity of fresh insights into how to understand and respond to this situation.

Building on McPhail's (2011) study of the emergence of post-secular<sup>i</sup> critical accounting research and Cordery's (2015) review paper: 'Accounting history and religion', we critically reflect on the original motivations of the SI and the way the literature has engaged with the relationship between theology and accounting since its publication in 2004.

In celebrating the early adopter status of *AAAJ* in sponsoring SIs, Carnegie (2012, p. 217) notes how SIs can encourage research in an "eclectic array of themes in accounting, auditing and accountability". The 2004 SI on Accounting and Theology is one such theme. Yet how should the impact of these SIs be evaluated – is it merely by 'encouragement'?<sup>ii</sup> The five reviews of *AAAJ* SIs between 1990 and 1997 (Burritt, 2012; Carnegie & Napier, 2012; Gray & Laughlin, 2012; Humphrey & Miller, 2012; Lehman, 2012) reflect different ways of assessing the impact of SIs written more than 15 years previously. Indeed, Humphrey and Miller (2012) (writing on public management reforms) are concerned about approaches to measurement and reporting of impact, especially as exhortations and questions raised by a SI can generate unexpected results, the wider impact of academic writing on practice as well as research, and the diverse measures available for measurement.

To augment guest editors' personal reflections about the trajectory of accounting research in their chosen area, impact has been measured using citations and numbers of downloads of papers from the SI. However, the manner in which these are reported varies (Humphrey & Miller, 2012 report both; Carnegie & Napier, 2012 report citations). Carnegie and Napier (2012) also reuse the original themes in their SI on Accounting History to assess its impact. Their analysis highlights both gaps and stronger research themes which have developed. Carnegie and Napier (2012) suggest that, since the development of their SI, research themes have been influenced by historical research methods and the consequent geographical bias due to the availability of and access to archival material. For Lehman's (2012) reflection on the SI on feminist issues, instead of geography, race, class and politics are shown to have affected the trajectory of the 1992 SI 'Fe[m]en[ists] account'. Conversely, Gray and Laughlin (2012, p. 228) reflect on the 1991 SI on

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3 'green accounting' and observe gaps both in (sub)-topic and methodological approach as: "the  
4 field has ... made many advances in theoretical and empirical understanding but researchers  
5 appear to be less willing to examine the fundamental issues that originally motivated the  
6 development of the field". Thus, Gray and Laughlin (2012) argue that the main gaps are in the  
7 interconnections between policy, corporate actions and the ethical concerns of social and  
8 environmental accounting. A third general approach is taken by Burritt (2012) whose diegesis  
9 attempts to 'tell the story' of each of the five articles published in the 1997 SI, and within that  
10 'story' to cite subsequent major advances in each area of environmental performance and  
11 accountability examined by these papers. This approach enables a dialogue on "planet, people  
12 and profits" as a way to examine gaps in research in the "environmental space" (Burritt, 2012,  
13 pp. 385, 388). While all SI editors invite 'stretching' of the 'accounting-and-' discourse with  
14 theories from their chosen theme (Lehman, 2012), Lehman (2012) cautions that political theories  
15 such as neo-liberalism and globalization continue to silence accounting's contributions to her  
16 area of feminist debates and theories.  
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21 Each of these previous studies reflect specifically on the theme of a particular SI, yet they also  
22 seek to say something more broadly about the nature of accounting research and our endeavors  
23 to generate knowledge. Our approach to assessing the impact of the SI on 'Accounting and  
24 Theology' follows in this vein, and endeavours to ascertain gaps through critical reflection (as  
25 with Carnegie and Napier, 2012; Gray and Laughlin, 2012; Lehman, 2012). We take the  
26 concerns of the 2004 SI editors and, using mainly subsequent SIs and literature reviews, briefly  
27 review the literature on accounting and theology that has emerged since 2004. Drawing on  
28 Orlikowski's (2015) work on 'modes of engagement' we reflect on the ambiguity of the original  
29 call for work to develop theological perspectives on accounting and critically explore different  
30 modes of engagement that accounting scholars have adopted thus far. Following Lehman's  
31 critical reflection on how our deep ideological biases shape the development of thematic  
32 accounting research, we argue that the literature has yet to engage with the fundamental  
33 challenge that lies at the core of the accounting and theology special issue.  
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37 Our approach is drawn from recent attempts to categorize different modes of engagement with  
38 new perspectives that have entered the organizational studies literature. Specifically, we draw on  
39 Orlikowski's (2015) categorization of the different ways researchers have engaged with the  
40 notion of 'practice'. In this framework, which is a response to the 'practice turn' in organization  
41 studies, Orlikowski contends that there has been a range of different approaches to practice. Her  
42 discussion of these different modes of engagement represents an attempt to bring clarity to the  
43 different ways practice has been used within organizational research.  
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46 Orlikowski (2015) identifies three modes of engagement: practice as phenomenon; practice as  
47 perspective and practice as philosophy. The practice as phenomenon mode, assumes that practice  
48 (in a straightforward, common sense way) matters for understanding organizations. This mode  
49 starts from the premise that what happens in practice is more important in organizational  
50 research than that derived from theory. The phenomenon in focus is the organization, the reality  
51 of which is discerned by the practices inside it, its purposes and boundaries (Orlikowski & Scott,  
52 2014; Orlikowski, 2015). In the practice as perspective mode, there is a return to theory, but the  
53 focus is on using practice as a way of theorizing social phenomena. Practice is viewed as  
54 something that fundamentally shapes reality. In this mode, social practices are seen to matter  
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3 because they are assumed to shape structures. Finally, the practice as philosophy mode views  
4 reality as being fundamentally constituted by practices. This final mode views social life  
5 generally, not just specific phenomena, as being constituted by ongoing practices and in some  
6 forms is presented as an alternative to prevailing ontological positions (Orlikowski, 2015). While  
7 there is an appreciation that all three modes make distinct contributions to knowledge, the  
8 concept of practice is viewed very differently in each approach.  
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11 We find Orlikowski's typology useful for assessing how the accounting community has  
12 responded to the call for theological perspectives on accounting. We use Orlikowski's,  
13 framework to clarify the different ways theology has been approached by accounting researchers  
14 as they have attempted to take theology seriously. However, we want to be clear that by drawing  
15 on Orlikowski, we are not suggesting that theology should be viewed as a practice. Rather, we  
16 use the framework more generally to clarify the very different modes through which it is possible  
17 to view theology. We use the characteristics of Orlikowski's typology as a way of differentiating  
18 modes of engagement with theology in order to categorize existing studies and also identify the  
19 kinds of alternative perspectives that are currently missing from the accounting and theology  
20 literature. Following Lehman (2012), we celebrate new research, but also note concern about the  
21 lack of engagement with the untold stories of religion and spirituality, reconstructed by  
22 accounting and accountants; and observe a lack of published research on how accounting  
23 academe takes an alternative worldview in being co-constructed by religion and spirituality. And  
24 we question why this might be the case.  
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29 Just as Orlikowski looks to understand the different ways scholars have responded to the  
30 'practice turn' so we use her typology to understand how scholars have approached the  
31 'theological turn', in accounting research. Applying the characteristics of Orlikowski's (2015)  
32 typology to theology, we identify three different modes of engagement: theology as  
33 phenomenon, theology as perspective and theology as a worldview. Theology as phenomenon  
34 studies view theology in a relatively common sense way. The great majority of accounting  
35 engagement with theology is in its organized, institutional form, with the presumption being that  
36 studying these organizations matter for helping us understand accounting better. Second,  
37 theology as perspective studies take a more fundamental view of theology and leave open the  
38 possibility that the relationship between accounting and theology shapes reality. For example,  
39 Orlikowski and Scott (2014) consider how online evaluation is constituted as a phenomenon  
40 within the travel sector and finds that user-generated content (e.g. Trip Advisor) creates reality  
41 for tourist sites through the performance or practice of users. An example from the accounting  
42 and religion genre that is similar to this is Quattrone, (2009), who highlights the role of rhetoric  
43 in accounting. The visual re-presentation of knowledge has developed certain forms of  
44 Benedictine practice. Further, Quattrone (2015) shows how the Jesuit rationality creates a sense  
45 of order and governed social behaviour, as well as leading to the concept of accruals.  
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49 Finally, we suggest theology as a worldview is a more radical way of thinking about theology  
50 that roughly maps onto Orlikowski's third mode. We draw on Deetz's (1996) critique of Burrell  
51 and Morgan to show how, Orlikowski's practices as philosophy presents a form of socio-  
52 materiality that offers an alternative to established ontological positions, We draw on this  
53 critique to argue that theology as a worldview, represents an even more radical mode of  
54 engagement with accounting and theology that sits outside established research traditions.  
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3 Orlikowski (2015) labels the most fundamental mode of engagement as ‘practice philosophy’.  
4 She describes this approach as “the commitment to an ontology that posits practice as  
5 constitutive of social reality, including organizational reality” (Orlikowski 2015, pp. 23).  
6 Practice as philosophy is therefore intended to convey the commitment to place practice at the  
7 center of the methodological assumptions underpinning research. Nevertheless, this mode of  
8 engagement is not merely a different perspective (see section 4), but a different ontology. It is  
9 socio-materially configured by practices, rather than being imbedded in individuals or groups  
10 (Orlikowski, 2015). Drawing on examples from the interface between humans and technology,  
11 Orlikowski’s own work goes beyond a perception that practice is shaped by material objects,  
12 arguing instead for an “ontological entanglement” between the two (Orlikowski, 2015, p. 37).  
13 Given the significant intellectual debate on the distinction between philosophy and theology  
14 (aspects of which we will discuss below), we instead label the most fundamental, and potentially  
15 disruptive, approach to accounting and theology, theology as a worldview. Aspects of this  
16 approach begin to emerge in Gallhofer and Haslam’s (2004, 2011) study of Liberation Theology.  
17 Specifically they draw on Gutiérrez (1990) interpretation of the Kingdom of God, to posit that  
18 there could be more than one emancipation, informed by alternative ontological structures and  
19 that accounting could take cognizance of these. We also find aspects of this view in McKernan  
20 and Kosmala MacLulich (2004), who draw on Ricoeur’s theologically grounded notion of  
21 superabundant love and a divine the logic of excess, to introduce a new dimension to what they  
22 view as the limits of rational accounting argumentation.  
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27 In assessing the SI’s impact, our analysis has largely been constrained to research published in  
28 accounting journals taking a critical and inter-disciplinary approach. While we recognize that  
29 general business disciplines also research religion (see, for example, Tracey, 2012 on religion  
30 and organizations) and spirituality (see, for example, Karakas, 2010 on spirituality and  
31 performance in organizations), this literature is outside our brief to analyze the impact of the  
32 2004 SI.  
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35 We have also sought to be broad in our definition of theology. We start with a working definition  
36 of theology as the study of the nature of God and religious belief. Our view is that both ‘religion’  
37 and ‘spirituality’ fall within this definition, although differentiating between the two is difficult.  
38 Vincett and Woodhead (2016, p. 324) for example, note that “the word ‘spirituality’ needs [to]  
39 be handled with care”. Spirituality is often used to identify an inner search for meaning (which is  
40 what Keynes and others describe), while religion seeks to settle or reinvigorate the inner search  
41 for meaning through a deferential relationship to a higher authority (Heelas & Woodhead, 2005).  
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45 As noted above, the paper is structured around Orlikowski’s (2015) three modes of engagement.  
46 Section two provides a brief recap of the special issue. Section three reviews the literature that  
47 has been published subsequent to the special issue. We contend that most of this literature has  
48 tended to approach theology and religion as a phenomenon, in the sense that accounting scholars  
49 have studied religious institutions and orders. This is at odds to the spirit of the call of the special  
50 issue. The following two sections draw on Orlikowski (2015) by outlining two further modes of  
51 engagement with theology that have been less prominent. In section four we explore the small  
52 body of accounting scholarship that has begun to adopt theology as a perspective for studying  
53 accounting and economic concepts and explore the potential for expanding this approach to the  
54 kind of broader social phenomenon Vincett and Woodhead (2016) hint at above. Section five  
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draws on Burrell and Morgan's (1979) framework of sociological paradigms to explore a third mode of engagement with theology: theology as a worldview. We draw on Deetz (1996) critique of Burrell and Morgan to explain both Orlikowski's third mode of engagement with practice and the claim, within socio-materiality, that the social/relational world cannot be disentangled from the material world of things. We use this critique as a way of exploring the most radical approach to accounting and theology. We argue that there are almost no studies to date that have adopted this approach. We draw on Burrell and Morgan's (1979) ubiquitous framework in order to explore the ontological and epistemological blinkers that have limited our attempts to explore accounting from a theological perspective. The paper hints at why the literature has yet to approach theology in this more fundamental way and concludes with a call for more accounting scholarship that adopts 'theology as perspective' and 'theology as a worldview' modes of engagement with accounting.

## 2. The 2004 SI

The introduction to the 2004 SI on accounting and theology argued that despite a few notable exceptions (for example, Schweiker, 1993; Shearer, 2002) the majority of critical and interdisciplinary accounting research "has been undertaken from an irreligious, secular or even atheistic perspective" (McPhail et al., 2004, p. 320). Indeed, Carmona and Ezzamel (2006, p. 117) similarly observed in their 2006 SI on accounting and religion that: "[r]esearch on the relationship between accounting and religion or religious institutions is remarkably sparse", despite the significant influence that these institutions' have historically had in society for thousands of years. Cordery (2015) points out that, no studies of religion are identified in Fleischman and Radcliffe's (2005) review of major developments in accounting history during the 1990s, while Baños-Sánchez Matamoros and Gutiérrez-Hidalgo (2010) estimate that only three per cent of papers published in the main accounting history journals between 2000 and 2008 had a focus on religion.

The 2004 SI built on Laughlin (1988, 1990) and Booth's (1993, 1995; see also Faircloth, 1988; Swanson & Gardner, 1986) seminal work on accounting and religion. However, the concern was that this body of work focused mainly on the function of accounting within religious institutional contexts, contrasting what was perceived as the secular function of accounting with the sacred objectives of religious organizations. Such research is to a great extent informed by insights from sociology.

The *AAAJ* SI call for papers generated a response of in excess of forty papers. It appeared that the call resonated with the personal beliefs of many of the authors who submitted papers. Anecdotal evidence suggested that the SI gave these authors the opportunity to connect their scholarship more explicitly with their theological assumptions. In addition to the five research papers published in the 2004 SI, a selection of four papers specifically on the sacred-secular divide were published in a subsequent special section of *AAAJ* - Issue 18 volume 2005; while two further papers were published subsequently in standard issues of *AAAJ*.<sup>iii</sup>

In the 2004 SI itself, Kreander et al. (2004) studied church ethical investments that attempted to integrate church doctrine and financial investment practice. Jacobs and Walker's (2004) study of the Iona community showed how accounting, in this instance for time, were inter-connected with the spiritual values of that religious community.<sup>iv</sup> Gallhofer and Haslam (2004) drew on



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3 liberation theology in order to provoke fresh perspectives on their emancipatory accounting  
4 project. Davison (2004, p. 476) used the writings of Mercia Eliade to interpret visual images in  
5 financial reports and “to advance a general philosophical reading of sacred vestiges within  
6 financial reporting”, while recognizing the absence of theological approaches in accounting  
7 research. However, the paper that most resonated with the concerns of the SI was McKernan and  
8 Kosmala MacLulich’s (2004) theological reflections on the divine relationship between love and  
9 justice, which drew on the work of Paul Ricoeur.  
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12 The *AAAJ* 2004 SI along with the special thematic issue in 2006 by Carmona and Ezzamel  
13 (2006) in *Accounting History* on accounting and religion have served a role as ‘literature starters’  
14 or ‘mobilizers’ (Carnegie 2012). This growing interest in the relationship between accounting,  
15 religion and theology is based on an increasing understanding of the social and economic  
16 importance of belief systems and religious institutions.  
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### 19 **3. Accounting & Theology as Phenomenon**

#### 20 **3.1 The Emergence of the Field Since the Special Issue**

21 Work since the SI has engaged with the relationship between accounting and religion more  
22 broadly. The volume and focus of scholarship is helpfully captured in Cordery’s (2015) review  
23 of accounting history studies with a religious focus in the last three decades. In this section we  
24 critically reflect on the first of two primary observations in Cordery’s analysis. She noted the  
25 research focus on religious institutions. The second primary observation (the lack of engagement  
26 with an explicitly religious worldview: Carmona & Ezzamel, 2006) is dealt with in the following  
27 two sections.  
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31 Cordery shows that there has been an increasing number of papers published on the relationship  
32 between accounting and religion since the SI’s. While between 1988 and 2002 there were 26  
33 contributions, a burgeoning of interest in this topic has occurred since 2003 (with 64 between  
34 2003 and 2014). Cordery’s (2015) analysis therefore appears to provide some evidence that prior  
35 SIs have stimulated a broader field of enquiry into accounting and religion.  
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39 Cordery (2015) identified a total of 90 papers published between 1985 and 2015 on the theme of  
40 accounting history and religion. These are categorized into studies of how accounting has  
41 influenced religious organizations and studies of how religious thought has influenced business  
42 and social contexts. Cordery contends that the majority of analysis focuses on accounting  
43 practice within a specific (typically religious) organizational context.  
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46 Drawing on this review we argue that, to date, accounting scholars have largely engaged with  
47 theology as phenomenon. In this mode of engagement, what is being practised ‘matters’, with the  
48 ‘consequential dynamics’ of the practice being of particular interest (Orlikowski & Scott, 2014;  
49 Orlikowski, 2015). The phenomenon in focus is the organization, the reality of which is  
50 discerned by the practices inside it, its purposes and boundaries (Orlikowski, & Scott, 2014;  
51 Orlikowski, 2015). Developing Orlokowski’s (2015) taxonomy of approaches, as the great  
52 majority of accounting engagement with theology is in its organized institutional form, theology  
53 is viewed as a phenomenon. This research has produced important insights, supporting Carmona  
54 and Ezzamel’s (2006, p. 117) observation about the historical significance of religious  
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3 institutions. Religious entities have been socially and economically important, including  
4 providing schools, aid and assistance, undertaking investments, and building faith (for example,  
5 Cairns et al., 2007; Cowton, 2004; Fischer, 2004; Harris, 1998; Nelson, 1994). Case study  
6 research covers a range of periods, nations and beliefs (Cordery 2015). In addition to the  
7 emphasis on the sacred-secular divide which has dominated such literature (especially in *AAAJ*),  
8 a focus on accountability has also emerged (Cordery 2015). Accounting and accountability were  
9 fundamental to the growth of religious institutions (for example, Dobie, 2008; Hong, 2014), and  
10 religious institutions were instrumental to the progression of accounting (for example,  
11 Ornatowski, 1996; Rothstein & Broms, 2013) as could be expected from a need to finance public  
12 worship and proselytization, for example. At times, conflicts arise between parties to whom these  
13 entities and individuals believe they are accountable and public expectations (see, for  
14 contemporary examples, Berry, 2005; Irvine, 2005; Yasmin et al., 2014). Regulation has also  
15 been a matter of discussion (Morgan 2009a, 2009b). Taken together, this body of work provides  
16 a deeper understanding of accounting in its (religious) context.  
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21 At an individual level these studies suggest a link between individuals' faith, and accounting to,  
22 and in, institutions (for example, Cordery, 2006). A number of studies have suggested that  
23 religious belief and adherence is instrumental in particular traits, for example, the impetus to  
24 trust more (Protestants) or less (Catholics and Muslims) (Bjørnskov, 2007). Nevertheless,  
25 religious belief and adherence appears not to affect an individual's propensity to keep promises  
26 (Oakley & Lynch, 2000), although belief affects giving (tithing) (Dahl & Ransom, 1999).  
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29 As we note above, this literature has yielded considerable insights, however we wonder whether  
30 the scope of this mode of engagement with established religious institutions has been too limited  
31 and whether it shuts out spirituality, other informal religious practice, and the changing  
32 institutional relationship between the state and what its citizens believe. While Heelas and  
33 Woodhead (2005) and many others, note the decline of formal religious organizations, almost a  
34 quarter of the United Nations member states have an official religion and a further 20 percent, a  
35 preferred or favoured religion (Pew Research Center, 2017b). This compares to five percent (10  
36 nations) that are hostile to religious institutions (Pew Research Center, 2017b), which shows that  
37 the state is very interested in the way its citizens think and what they believe or do not believe.  
38 This is also evident in the hostility to migrants of new faiths, and reactions to religious  
39 extremism, so that the Pew Research Center (2017a) finds increasing governmental restrictions  
40 on religion, and as well, more frequent acts of violence against individuals and groups from  
41 Christian and Islamic faiths.  
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45 Such restrictions and violence can be subtler and differentiated between nations than overtly  
46 recognized by a categorization of a nation as being, for example, 'Christian', 'Islamic', 'neutral'  
47 (secularist). Discrimination affects not only religious practice, but also the formation of entities,  
48 and the practice of accounting and accountability. For example, in many jurisdictions, religious  
49 entities may register as charities, thus receiving governmental support for specific entity types,  
50 often taxation and other benefits. Where they are regulated, these religious entities may be  
51 required to meet the same accounting and accountability regimes as other charities. This is the  
52 case in England and Wales where religious entities that can show they provide a public benefit  
53 must file financial statements annually (if their revenue exceeds £100,000 per annum) (Morgan,  
54 2017). In other Western jurisdictions, religious entities receive special treatment, for example in  
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3 the United States and Australia, churches must register (with the Internal Revenue Service and  
4 the Australian Charities and Not-for-profits Commission respectively), but unlike other charities,  
5 are exempted from filing accounting and accountability reports (unless they have unrelated  
6 business income) (Cordery & Deguchi, 2017). These exemptions are in addition to the benefits  
7 of being a registered charity (tax exemption on income and special tax arrangements for  
8 donations, for example), hence there is strong interest in being deemed to be a religious entity if  
9 by doing so the entity can receive special State support. Yet structures surrounding spirituality  
10 are less formal (Heelas and Woodhead, 2005) and less likely to be recognized by the state as a  
11 charity. These structures are unable to avail themselves of benefits such as tax exemptions.  
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15 Nevertheless, State decisions change. While it has been noted that religious entities have a  
16 special place in Australian charity regulation, in December 2017 an amendment was proposed to  
17 Victorian State legislation to exclude the ‘advancement of religion’ from charitable purposes  
18 recognized in that state.<sup>v</sup> The MP’s reason to introduce this amendment was that she felt the 32  
19 percent of Australian charities that cited ‘advancing religion’ as their charitable purpose, needed  
20 to be more transparent. Her argument was: “I think society has moved on from that. Less than 8  
21 per cent of people go to church or go to the mosque or go to the synagogue, I don’t believe that  
22 the community thinks that advancement of religion is acceptable charitable purpose” and that  
23 therefore “[t]axing [religious] businesses makes sense”. Her stance on taxing formal religious  
24 entities received support but the legislation is yet to eventuate.  
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### 28 *3.2 The Disjuncture Between the Field and the Special Issue:*

29 The tendency, with this mode of engagement has still been to adopt Laughlin (1988, 1990) and  
30 Booth’s (1993, 1995; see also Faircloth, 1988; Swanson & Gardner, 1986) orientation and to  
31 view the phenomenon of religion sociologically. The concern at the core of the SI was that this  
32 body of work focused mainly on the function of accounting within religious institutional contexts  
33 and that theology was not engaged with on its own terms. McPhail (2011, pp. 321) contends that  
34 “[t]o take theology seriously would be to take the disruptive, transcendental elements at the core  
35 of religious spirituality seriously as a meta-discourse, rather than read them through some form  
36 of sociological materialism.” We contend that taking theology seriously therefore means  
37 reassessing the methodological assumptions that underpin our study of the relationship between  
38 accounting and theology, between eternity and immediacy. The substantial growing body of  
39 work that has emerged since the SI’s, has tended to start from a common set of paradigmatic  
40 assumptions that preclude this kind of perspective. To the extent that this is true then, despite the  
41 increase in the volume of studies on religion and theology that have emerged subsequent to the  
42 SI, it is questionable whether we are any closer to realizing its objectives.  
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47 McPhail (2011) has, elsewhere, begun to identify some work that might help clarify the kinds of  
48 discussion the SI editors wanted to open up and justifications for doing so. John Milbank’s  
49 (1990) work, for example, and the Radical Orthodox movement is also explicitly critical of the  
50 sociological, liberalist and postmodern perspectives that have informed many studies of  
51 accounting and religion. McPhail (2011) contends that those associated with the Radical  
52 Orthodox movement (for example John Milbank, Catherine Pickstock and Graham Ward) are  
53 motivated firstly by a dissatisfaction with the way theological narrative is being used by those  
54 attempting to bring it back into academic discourse. The papers in the 2004 SI, and subsequent  
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analysis, have not yet fully engaged with those theological traditions, or the scholarship that has shaped them. We think here of historical figures like Augustine and Aquinas, or more modern figures like Kierkegaard; Tillich; Neibuhr; Barth, Bultmann and Berger (Berger & Luckmann, 1991).

How we approach bodies of work or communities of which we are not a part, and how we understand them, is of course a common methodological problem. Fundamental challenges include the ontological and epistemological viewpoints utilized. Further, it would seem to be particularly relevant when there is at least potentially, such a fundamental difference in worldviews between researchers and the researched. Secondly, however, there is concern about the rigor with which we approach the intellectual traditions and sources (for example sacred writings) (as also noted by Martinez, 2004). The challenge here, as has also been raised in relation to the use of continental philosophy, is that we are often guilty of cherry picking isolated concepts. Eagleton (2010) for example, raises issues of intertextuality and intersubjectivity when he writes provocatively in relation to the debate between atheistic and theistic perspectives. He states:

When it comes to the New Testament, at least, what they usually write off is a worthless caricature of the real thing, rooted in a degree of ignorance and prejudice to match religion's own. It is as though one were to dismiss feminism on the basis of Clint Eastwood's opinions of it. It is with this ignorance and prejudice that I take issue... If the agonistic left cannot afford such intellectual indolence when it comes to the Jewish and Christian Scriptures, it is not only because it belongs to justice and honesty to confront your opponent at his or her most convincing (Eagleton, 2010, p. xi).

The prejudices underpinning our research can be deep seated and their honest exploration can be unsettling. Indeed much of our methodological assumptions are often brushed over, despite their contradictions and their lack of eschaton, emancipation, liberation, hope of rupture and eternal good (Jacobs, 2006). There is none of the honesty of Nietzsche, no point. The Radical Orthodoxy movement at least tries to engage with its own contradictions and reconcile postmodern and theological perspectives. McPhail (2011) outlines arguments put forward by Milbank et al. (1999) on how a seriously Christian theological perspective again becomes possible because post modernity makes these perspectives legitimate. Shakespeare for example, explains that, once we accept this:

... we start to understand that the way is opened for particular world-views to tell their story of reality without embarrassment. If secularism is just one more story, it can't have the last word. So the Christian story can once more be heard. Postmodern scepticism clears away the prejudices of the enlightenment against anything which is not a self-evident, almost mathematical truth (Shakespeare, 2007, p. 55).

McPhail (2011) expands on Shakespeare's arguments and we do not rehearse them again here, rather we seek to question how such a world-view might impact on our understanding of accounting and accountability. In *Radical Orthodoxy: A New Theology*, Milbank et al say they want to reinstate the relevance of theology and, "reclaim the world by situating its concerns and activities within a theological framework" (Milbank et al., 1999, p1). It would seem to us that their aspirations fit quite well with Orlikowski's (2015) second and third "modes of engagement" that is theology as perspective and theology as a worldview. Milbank calls on theology to resist the temptation to draw on external secular theory in order to understand reality. We want to do the same here by beginning to explore the methodological assumptions that appear to underpin

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3 the majority of the research within the accounting and theology field to date.  
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5 While the majority of accounting studies that have engaged with theology have tended to view  
6 theology as religion and have approached religion as a phenomenon, we see scope for extending  
7 this analysis outside of conventional religious institutions. We explore these two different  
8 perspectives in sections four and five below. We highlight some evidence of the emergence of a  
9 theology as perspective approach but little evidence of the more fundamental and challenging  
10 approach that starts from theology as a worldview.  
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#### 13 **4. Accounting and Theology as Perspective** 14 15

16 Beyond the preponderance to engage with theology as phenomenon, we find some evidence of a  
17 theology as perspective approach. In theology as phenomenon there is nothing essentially  
18 theological, other than the organization of focus. By contrast, studies that adopt a theological  
19 perspective, at least try to apply theological perspectives to accounting and economic notions.  
20 According to Orlikowski, in the practice as perspective mode, practice is viewed as something  
21 that more fundamentally shapes reality. In this mode, social practices are seen to matter because  
22 they are assumed to shape structures. In this section we critically review the limited literature  
23 that has begun to adopt a theological perspective within the accounting literature and we suggest  
24 ways in which this perspective could be expanded.  
25

26 Accounting and theology as perspective studies take a more fundamental view of theology and  
27 leave open the possibility that the relationship between accounting and theology shapes reality.  
28 In particular, some studies have engaged with theology as perspective to elucidate concepts  
29 central to accounting (for example, Chen, 1975; Aho, 2005; Baker, 2006; Moerman, 2008). Chen  
30 (1975) recounts how the concept of stewardship emanates from theological understandings that  
31 human ownership is temporary and represents a ‘right to use’ given by God. This right entails a  
32 responsibility to use “communal resources for social interests... [making it] the responsibility of  
33 the accountants, therefore, to measure, report, and audit management’s social performance”  
34 (Chen, 1975, p. 535, 542). Aho’s (2005) historical analysis of bookkeeping is also rooted in the  
35 concept of stewardship and performance reporting.  
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39 Baker (2006) provides a further conceptual example, applying a theological perspective to the  
40 study of wealth by explaining the different concepts of wealth espoused within the Christian  
41 Bible. He contrasts the manner in which Abraham’s wealth is lauded as a blessing from God  
42 with the discourse in the New Testament suggesting the love of money crowds out a love of God  
43 (Baker, 2006). Baker canvasses various reasons for this, but concludes that capitalism  
44 (commercial enterprise growth) is the cause. Other literature refutes this (e.g. Bisaschi, 2003;  
45 Liyanarachchi, 2015; Urton, 2009).  
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48 In another study utilising theology as perspective, Moerman (2008) analyses the Old Testament  
49 concept of Jubilee (economic emancipation) applying it to modern day programmes seeking to  
50 cancel impoverished countries’ debt. She challenges readers to develop further the theological  
51 rationales and concepts of accountability, inter-generational equity and economy to emancipate  
52 the poorest in our world (Moerman, 2008). She calls for greater social justice founded on re-  
53 introducing the concept of jubilee which was a core principle in Old Testament times. It is this  
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3 focus on the social structure of jubilee that differentiates Moerman's work as accounting and  
4 theology as perspective.  
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7 Cordery's (2015) review also identifies a call within the literature for more engagement with  
8 business-related theories, and with other interdisciplinary theoretical viewpoints (Carnegie,  
9 2014; Parker, 1999; Martinez, 2004). Carmona and Ezzamel (2006; 2009) join this call for key  
10 accounting concepts, such as prudence and stewardship, to be opened up to more theological  
11 investigation.  
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14 Similarly, Lim (2014) draws on the work of Bonhoeffer (1906-1945) to apply a theological  
15 perspective to the study of the accounting entity. Bonhoeffer devised the concept of the  
16 collective person who was accountable for their conduct, and this played out in his solidarity  
17 with Jews. His stance pitted him against both Nazi Germany and the established Church. In  
18 experiencing the unjust world at odds to his faith, Bonhoeffer argued for "[P]rotest with words  
19 and action, in order to lead the way forward at any price" (Bonhoeffer, 2012, p. 459).  
20 Bonhoeffer's contextual placing of ethics – that the context determines whether the act is ethical  
21 or not – challenges modern concepts of accountability which can be determined by rules and  
22 regulation that do not take into account the situated nature of complete transparency (Lim, 2014).  
23 His ethics and attitude towards truth challenge corporations not to ignore the fundamentally  
24 relational nature of their existence. Hence Lim (2014) extends Bonhoeffer's theology and ethics  
25 to construct the economic entity as a 'responsible collective person'. This conceptualization  
26 recognizes that entities are social collectives, and are interdependent with others in multiple  
27 operational contexts (local, regional, national; legal, financial, ecological, social, and so on)  
28 (Lim, 2014). Thus, Lim not only calls for critical accounting researchers to engage with  
29 theologically-informed alternative economic theories, but also considers how a multi-  
30 perspectival representation of labour could depict workers within these social collectives, as well  
31 as their roles as individuals, parents, children, volunteers, office holders and so on.  
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36 In various ways the studies outlined above adopt at least elements of a theological perspective to  
37 the issues studied. However, the application of a theological perspective has tended to be applied  
38 to accounting and economic concepts, whether this is stewardship, wealth, or the accounting  
39 entity. We see scope to extend this view into new areas of study. However, we draw on Molisa's  
40 attempt to introduce spirituality into critical accounting literature to clarify what we think an  
41 accounting and theological perspective would and would not involve.  
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44 One of the more ambitious attempts to develop a theological perspective on accounting has been  
45 Molisa's (2011) '*A spiritual reflection on emancipation and accounting*'. While we laud  
46 Molisa's attempt to introduce a spiritual perspective into the critical accounting literature, we  
47 want to be clear that we are advocating something quite different. McPhail (2011) argues that  
48 Molisa (2011) does not link to other accounting and religion literature, such as the 2004 SI that  
49 we analyze the impact of here (see also Carter and Spence, 2011). Carter and Spence's (2011, p.  
50 488) critique of Molisa's argument is that it is utopian and "Molisa remains trapped inside a very  
51 Western, modernist conception of emancipation", being particular rather than universal. They  
52 confuse religion and spirituality by stating that "the soothing melodies of religion [don't] resolve  
53 the antagonisms which exist here and now" (Carter & Spence, 2011, p. 490). Their argument  
54 suggests that spirituality matters only in an afterlife. We think differently.  
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4 Despite Molisa's argument being overly simplistic and possibly mis-construed, we contend that  
5 viewing spirituality as part of our human condition, that is, adopting a theological perspective on  
6 the world we study as accounting researchers, may be instructive. To do so would be, contrary to  
7 Carter and Spence's (2011) argument, to assume that *mythos*, through spirituality or religion, is  
8 an inherent part of life (or, as noted by Gallhofer & Haslam, 2011, p. 500: "a source of  
9 inspiration or orientation in life") and that accounting research should reflect this post-secular  
10 turn. Apart from Dillard and Reynold's (2008, 2011) feminist-pagan argument for accounting to  
11 take in new understandings of the world and new ways of living and that by Molisa (2011),  
12 spirituality and accounting literature is nascent.  
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16 Heelas and Woodhead (2005), reporting on the 'Kendal Project' acknowledge the spectrum  
17 between spirituality and religion, and that our vocabulary to make distinctions is weak. They  
18 describe spirituality as 'the holistic milieu' where "the aim is to build people's own resources,  
19 spiritual resources" (Heelas & Woodhead, 2005, p. 12). Recognizing the Western world's  
20 decline of formal religious structures, their study of a UK town provides evidence of how notions  
21 of 'the sacred' are changing. The modern usage of the term 'spirituality' shows an openness to  
22 alternative religions (inclusivity) and, while it emphasizes the inner, subjective experience  
23 (Vincett & Woodhead, 2016), Heelas and Woodhead (2005) note the formalization of spirituality  
24 through networks of associations and social events. These include 'Mind, Body, Spirit' practices  
25 (including Complementary and Alternative Medicine) 'New Age' (which Paul Heelas describes  
26 as 'self-spirituality' that recognizes spirits and forces within the world), paganism, and theistic  
27 spirituality and other fusions that cross the boundary between religion and spirituality (Vincett &  
28 Woodhead, 2016). Vincett and Woodhead (2016) argue that feminism and environmentalism are  
29 two cultural influences on modern spirituality. Esotericism which includes occult and mysticism  
30 practices are also perceived to be spiritual practices. The theology as phenomenon and theology  
31 as perspective opens up two distinctive approaches to engaging with Heelas and Woodhead's  
32 (2005) work. Applying Orlikowski (2015) to accounting academe, we can either view this shift  
33 to non-religious spirituality as a phenomenon open to sociological analysis or it can be viewed  
34 from a theological perspective as a manifestation of a theological view of human beings.  
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39 There is therefore the beginnings of "accounting and theology as perspective" mode of  
40 engagement in the literature that has emerged subsequent to the SI. However, to date this  
41 perspective has been limited in its application to some economic and accounting notions. We see  
42 scope for a much broader application of this perspective to the study of accounting, particularly  
43 spirituality. Indeed, the paucity of religious perspectives in accounting certainly stands in  
44 contrast to the developing literature on spirituality and organizational performance (e.g. Karakas,  
45 2010). Indeed, Giacolone and Jurkiewicz (2003, p.9) note not only the range of definitions of  
46 spirituality and dimensions, but that "[d]ata unequivocally suggests that spirituality-based  
47 organizational cultures are the most productive, and that by maximizing productivity they confer  
48 organizational dominance in the workplace".  
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51 We develop our analysis further in the following section by exploring what Orlikowski's (2010)  
52 final and most fundamental approach could mean for thinking about how we might approach  
53 accounting from a theological perspective. Cordery (2015) helpfully comments on the different  
54 kinds of methodological perspectives that have been adopted in the accounting, theology and  
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3 religion field since the SI's. She notes that while the organizational archive is the most prevalent  
4 approach, biographies, prosopographies and oral histories have been used (Parker 1999; Walker  
5 2006). Cordery (2015) points out that there are few personal stories, except for Walker's (1998)  
6 consideration of the British middle class and Lightbody's (2000, 2003) and Parker's (2001,  
7 2002) analyses of church-based accountants and accounting. Yet, these are essentially issues of  
8 method, as opposed to methodology. In the following section we explore how a 'theology as  
9 worldview' mode challenges prevailing methodological assumptions.  
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## 12 **5. Accounting and Theology as a Worldview**

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14 Orlikowski (2015) labels the most fundamental mode of engagement as 'practice as philosophy'.  
15 She describes this approach as "the commitment to an ontology that posits practice as  
16 constitutive of social reality, including organizational reality" (Orlikowski 2015, pp. 23).  
17 Practice as philosophy is therefore intended to convey the commitment to place practice at the  
18 center of the methodological assumptions underpinning research. At its most basic level this  
19 approach represents not merely a different perspective, but a different ontology. As we  
20 commented in the introduction to Orlikowski's typology, while this mode recognizes the  
21 interrelations and reciprocal influences of (in her example) humans and technology, practice as  
22 philosophy goes beyond the notion of (e.g.) humans and technology mutually shaping each other  
23 as it sets aside their ontological separation "in favour of a position of ontological entanglement"  
24 (Orlikowski, 2015, p. 37). This mode is underpinned by a socio-material view of the world that is  
25 different from prevailing paradigms. We believe that an example from the literature is Gallhofer  
26 and Haslam (2004, 2011) who utilize Liberation Theology (developed in Latin America in the  
27 1970s and 80s) to provide insight into causative oppressive structures, in the hope of overcoming  
28 these. Specifically, Gallhofer and Haslam (2004) explore the notion of the Kingdom of God as in  
29 Liberation Theology, to explore the relationship between the lived experiences of oppression and  
30 spiritual emancipation. Drawing on Gutiérrez, they contend, that the fulfillment of this notion  
31 "embraces every aspect of humanity; body and spirit, individual and society, person and cosmos,  
32 time and eternity" (Gutiérrez, 1990, p. 114).  
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38 In this section we draw on Deetz (1996) critique of Burrell and Morgan's four paradigm model,  
39 to elaborate Orlikowski's third mode and explain the radical challenge that has yet to be fully  
40 explored in the accounting and theology literature.  
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42 Our research on the relationship between accounting and theology has tended to be undertaken  
43 from within a specific worldview. Without perhaps fully acknowledging it, we have been  
44 researching accounting and theology as if the intellectual debates that raged before Kant were  
45 backward and that we are obviously now much more enlightened. Writing in the twenty-first  
46 century, we are blinkered by our post-modern and post-secular views (McKernan & Kosmala,  
47 2007), views that Minow (2001) equates with a contemporary crisis in capitalism and neo-  
48 pluralism. Armstrong (2000, p. xiv) confirms that spiritual life in the pre-modern world held  
49 *mythos* and *logos* as indispensable. *Mythos* provided a context to make sense of everyday life by  
50 directing people's "attention to the eternal and universal"; while *logos* "was the rational,  
51 pragmatic, and scientific thought that enabled men and women to function well in the world"  
52 (Armstrong, 2000, p. xiii). McKernan and Kosmala (2007, p. 730) "do not regard religious belief  
53 as being open to empirical evidence or to verification through textual authority". Therefore,  
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3 although *mythos* cultivates the more intuitive parts of the mind, the enlightenment emphasized  
4 *logos*, as scientific discoveries suggested *mythos* – myths and intuitive insights – were no longer  
5 essential to understanding life (Armstrong 2000).<sup>vi</sup> Thus Descartes, for example, could not return  
6 to myth and cult to find God in the world, prioritizing logic though his maxim ‘I think, therefore  
7 I am’. For Kant, God was an afterthought and reason became a religion in itself. Hobbes, while  
8 believing the existence of God, refused to see an active God. Thus, for him, the physical world  
9 was empty of God so that a divine being may as well not exist (Armstrong, 2000). Locke was not  
10 so concerned about God’s existence, believing creation provided ample evidence, and therefore  
11 espoused pluralism as well as the separation of church and state. Nevertheless, it is unsurprising  
12 that Nietzsche declared “that God was dead ... ‘We have all killed him – you and I! We are all  
13 his murderers!’” (Armstrong 2000, p. 96). The growth of such a belief represents secularization,  
14 resulting in religious organizations’ decline and religion declining in importance for individuals  
15 and societies.  
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19 In the remainder of this section we want to remind ourselves of the richness of the debates and  
20 the contested claims that lie behind this view to the world and question why we have been so  
21 reticent to accept the possibility that Kant, Hobbes, Locke and Nietzsche might be wrong. We  
22 critique Burrell and Morgan’s (1979) methodological framework to illustrate our argument and  
23 open up further discussion. The third mode of engagement which Orlikowski identifies, takes a  
24 socio-material view of practice, and is a fundamental reassessment of the assumptions on which  
25 research is based (Schatzki 2002; Feldman and Orlikowski 2011). In critiquing Burrell and  
26 Morgan, Deetz (1996, pp.192) comments:

27 [m]y point is not that Burrell and Morgan were representationally wrong in the  
28 presentation of management science... but their conceptions continue to foster less  
29 interesting and productive conflicts and developments than possible. Further, the grid  
30 revisions have been insufficiently radical.... This is why, as others suggest new  
31 dimensions of contrast nearly always retain some form of the subjective-objective  
32 dimension.  
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36 Deetz goes on to comment “[t]he most problematic legacy of Burrell and Morgan’s analysis is  
37 the perpetuation of the subjective-objective controversy”. The roots of the third mode of  
38 engagement with practice is based precisely on this need to find more interesting, productive and  
39 radical ontologies. The socio-material perspective explores and explains the relationship between  
40 human action and the broader social context in a way that rejects the dualism of structure and  
41 agency (Schatzki 2002; Feldman & Orlikowski 2011). In this view, practice and agency are  
42 viewed as being inextricably linked with objects (Schatzki 2002) there is no metaphysical  
43 separation between the two. A theology as a worldview perspective is intended to capture the  
44 more radical ontological perspectives that come from incorporating theology into our view of the  
45 world.  
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49 Burrell and Morgan’s mapping of the methodological landscape has become a standard  
50 component of research courses in many PhD programs. Indeed, Deetz (1996) claims their four  
51 sociological paradigm model has become hegemonic, while Willmott (1993, p.681) calls their  
52 study of paradigms ‘the new dogma’. When Tomkins and Groves (1983; see also Chua, 1986)  
53 encouraged us to study accounting in the everyday contexts in which it operates, Burrell and  
54 Morgan’s model proved significant in motivating a major development in accounting scholarship  
55 that took us outside of the conventional, positivistic, approach to accounting.  
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Their model provided an outline of different sociological perspectives that could be applied to the study of accounting and it has been used to highlight both that the predominant approach to studying accounting is based on a set of ideological assumptions and tautologically that different perspectives could be adopted. Burrell and Morgan's model opened up a world of alternative possibilities for the study of accounting at a time when Hopwood and others were encouraging us to see accounting as a much broader and more pervasive practice than we had thought. But while it opened up new possibilities for studying accounting, it has also closed them down (Willmott, 1993). As they comment themselves:

In order to understand alternative points of view it is important that a theorist be fully aware of the assumptions upon which his [sic] own perspective is based. Such an appreciation involves an intellectual journey which takes him outside the realm of his own familiar domain. It requires that he become aware of the boundaries which define his perspective. It requires that he journey into the unexplored. It requires that he become familiar with paradigms which are not his own. Only then can he look back and appreciate in full measure the precise nature of his starting point (Burrell and Morgan, 1979, p. ix).

Burrell and Morgan's analysis was based on their own set of assumptions and we argue that theology as a worldview has the potential to take us on a journey outside the realm of our familiar domain. While their *Sociological Paradigms and Organizational Analysis* (Burrell and Morgan, 1979) has been subject to subsequent critique (see for example Ahrens, 2008; Wilmot, 1993), specifically in relation to their discussion of the subject/object dichotomy, as we noted above, our analysis focuses on a more fundamental set of epistemic assumptions that underpin the debates they purport to encapsulate in their four paradigms. Deetz (1996, pp.192) for example comments, "I believe that Burrell and Morgan largely accepted the conceptual distinctions from sociological functionalism and its supporting philosophy of science. From this dominant conception, they merely asked who else is 'other' and, from this position, in what ways are they 'other'".

This classic work starts with the central idea that "all theories of organization are based upon a philosophy of science and a theory of society" (Burrell & Morgan 1979, pp. x). They say, "all social scientists approach their subject via explicit or implicit assumptions about the nature of the social world and the way in which it may be investigated" (Burrell & Morgan, 1979, pp. 1). As they unpack this assumption Burrell and Morgan explore four paradigms that represent different sets of ontological, epistemological, and methodological assumptions, as well as a set of assumptions about human nature.

Burrell and Morgan (1979) classified different sociological theories on a two by two matrix, the quadrants of which reflect four different sets of assumptions underpinning four very different paradigms. These paradigms reflect four key debates in sociology at the time. First, an ontological debate about the nature of reality and whether reality is internal to the individual or an external given. Second, an epistemological debate about how truth and falsehood are ascertained and knowledge is obtained. The third debate explores the nature of human beings and the extent to which they possess free will. Finally, the fourth debate explores how it is possible to understand the world. In order to understand a particular phenomenon, do we require first-hand knowledge of the issue? Or can we develop understanding through testing hypotheses? The horizontal axis therefore charts assumptions about the external verifiability of the world, while

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3 the vertical axis, charts assumptions about the extent to which society is cohesive or subject to  
4 radical change.  
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7 Based on the assumptions underpinning each of these four debates, Burrell and Morgan (1979)  
8 identify four paradigms: the Functionalist paradigm; Interpretative paradigm; the Radical  
9 Humanist paradigm and the Radical Structuralist paradigm. Our concern is that much of the  
10 literature that explores the relationship between accounting and theology, starts from one of these  
11 established paradigms or the assumptions that lie behind them. The accounting literature does  
12 contain a critique of Burrell and Morgan (see for example Lukka's, 2010 introduction to  
13 *Management Accounting Research* on the narrowness of accounting research). However, a  
14 theological perspective on accounting throws into relief these very assumptions themselves. The  
15 2004 SI, asked, what would it mean for accounting scholars to take theology seriously? We  
16 suggest that doing so would mean questioning the foundational assumptions that lie at the heart  
17 of our methodological approach to accounting research. Burrell and Morgan's (1979, pp. iix)  
18 stated intention was "to bring us face to face with the nature of the assumptions which  
19 underwrite different approaches to social science". The hope of the special issue was that a  
20 theological perspective of accounting would bring us face to face with the epistemic assumptions  
21 and would influence our understanding of each of the debates underpinning Burrell and  
22 Morgan's model. A theological perspective would impact on our understanding of the nature of  
23 reality; epistemology; human nature and how truth is accessed.  
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27 Space does not permit us to fully elaborate on how a theology as a worldview approach might  
28 challenge each dimension of these debates, however, we briefly explore these areas below and  
29 provide a few introductory provocations.  
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32 Burrell and Morgan (1979) contend that the first set of assumptions that shape our research are  
33 ontological in nature. These assumptions relate to the extent to which reality is separate from or a  
34 product of individual consciousness. Do we take reality as something that is independent of our  
35 thinking about it? The debate to which this first set of assumptions refers is both long and rich.  
36 At its source is a debate about the existence of God and the relationship between Theology and  
37 Philosophy. This debate ranged from the *Ontological Arguments*, of Anselm and Descartes, that  
38 sought to prove the existence of God in logic and the nature of being, through to Kant's  
39 *Ontotheology* and his critique of this theology of being. Our point is that there is a rich historical  
40 and theological debate that lies behind Burrell and Morgan's metaphysical parameters that has  
41 yet to be fully explored, applied or critiqued within the accounting literature.  
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45 Kant and Heidegger's attempts to fracture philosophical from theological thinking has been the  
46 source of Derrida's anti-theology and this has provided the basis for some of the theological  
47 analysis in accounting, most notably by McKernan and Kosmala MacLulich, (2004). However,  
48 the majority of our research in accounting seems to assume that Kant concluded the debate about  
49 the existence of God. Our concern is that by doing so we close off a rich vein of intellectual  
50 thought, for example Jacques Ellul's anarchic Christianity, John Milbank's Radical Orthodoxy,  
51 Jean-Luc Marion's religious phenomenology or Peter Berger's (1990; 1992)<sup>vii</sup> attempts to  
52 rediscover the supernatural in modern society and the "otherness which lurks behind the fragile  
53 structures of everyday life" (Berger 1992, pp.145). It also does not fully reflect Heidegger's view  
54 of the value of theological mystery and incomprehensibility. In the sense that once theology is  
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3 pulled into philosophy, it loses its challenge. Somewhat paradoxically, the research on  
4 accounting and theology does not appear to reflect the personal 'faith' of many accounting  
5 academics. As we indicated above, one of the distinguishing features of the 2004 SI was the  
6 volume of submissions from individuals who saw the call as an opportunity to align their own  
7 personal view of the world with their research.  
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10 Burrell and Morgan (1979) contend that the second set of assumptions that shape our research  
11 are epistemological in nature. According to Burrell and Morgan, these are assumptions about the  
12 'grounds of knowledge', different 'forms of knowledge' and the status of our claims to  
13 knowledge, that is, its veracity. Here, Burrell and Morgan do mention the possibility of 'soft'  
14 knowledge of a *spiritual* or *transcendental* kind. Our concern, however, is that while more recent  
15 methodological discussion advocates mixed methods approaches (see for example Richardson,  
16 2012) our exploration of epistemological issues has tended to be reduced to a decision about  
17 where we sit on the qualitative - positivistic continuum. Yet theology as a worldview might mean  
18 opening up a discussion about the theological understandings of knowledge. While Burrell and  
19 Morgan's framework introduces us to new epistemic concepts: reason, objectivity, repeatability,  
20 trust, and so on, other theological epistemic notions have not been fully explored, like scripture,  
21 revelation, prophecy, kingdom or Spirit, although Ezzamel (2012) does perhaps take us some  
22 way towards engaging with these concepts. The epistemic elements of the Christian tradition  
23 have been largely cast in sociological terms. While we have been content to contrast the  
24 epistemology of science with a broader range of epistemological positions within social science,  
25 the discussion has not explored other disciplinary perspectives on knowledge. Paul Tillich's  
26 approach to religious epistemology is just one example. The literature has yet to engage for  
27 example in a proper exploration of what the epistemology of theology might tell us about  
28 accounting and accountability. We have yet to explore the epistemology of divine revelation or  
29 the epistemology of theology. An example here is Paul Tillich's question of the relationship  
30 between epistemology and ontology and the applicability of the subject-object dichotomy,  
31 specifically in relation to knowing God, and his development of a relational epistemology.  
32 Applying Tillich's (2000) theological critique of the subjective-objective dichotomy for example  
33 might provide useful insights into concerns about the objectifying work of accounting.  
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39 The third area of debate upon which Burrell and Morgan's (1979) model rests, relates to the  
40 debate surrounding human nature and the extent of human free will. While contemporary  
41 accounting scholarship has been comfortable in drawing on Marx, Freud, Sartre and Lacan, as  
42 well as the instrumentalist psychology of economic agency theory, the literature has yet to  
43 seriously engage with a theological view of human nature, with evil, fall, sin and soul, for  
44 example. Again, we could point to Paul Tillich's work on human nature (1992) or courage  
45 (2000) or Kierkegaard's notion of faith and angst for example, which provide potentially  
46 different perspectives on human nature (see for example Westphal 2014).  
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49 Finally, Burrell and Morgan (1979) explore the methodological debate, where ideographic,  
50 qualitative perspectives are contrast with nomothetic, quantitative approaches to understanding  
51 the world. The question here is how would a theological approach to investigating, analyzing or  
52 understanding a phenomenon be impacted by taking a theology as a worldview approach? While  
53 there is a substantial body of work in accounting scholarship that draws on a hermeneutical  
54 method (see for example Llewellyn, 1993; Francis, 1994) there never-the-less would seem to be  
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3 scope for further engagement with the debate between the methods of social science and the  
4 methods of theology (Allen, 2012). Peter Berger's *The Sacred Canopy* (1990, see also Gill,  
5 1990) for example, provides an attempt to distinguish between the two approaches to  
6 understanding. Allen (2012) for example outlines four elements of theological method involving  
7 scripture, reason, tradition and experience. According to Allen, the universality of theological  
8 understanding rests not on the repeatability of a set of tasks but on the nature of its object, that  
9 being God (Lonergan, 2017).  
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12 Burrell and Morgan's work has undoubtedly opened up our understanding of accounting to a  
13 much broader set of perspectives. Their framework has, for many, provided the basis of  
14 appreciating both the assumptions that underpin much of mainstream accounting scholarship and  
15 alternative ways to look at accounting. However, it has also, perhaps inadvertently, closed down  
16 the discussion (Willmott, 1993; Lukka, 2010). We contend that viewing accounting and  
17 accountability theologically could represent a way to disrupt and deconstruct this secular  
18 materialism that dominates accounting academe (see Tinker, 2004;). We contend that some  
19 forms of theological perspective contain the potential to radically challenge established  
20 accounting scholarship and open up new perspectives on accounting. Zizek (2005), for example,  
21 comments:  
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24 ... how much less risk and theoretical effort, how much more passive opportunism  
25 and theoretical laziness is in the easy revisionist conclusion that the changed  
26 historical circumstances demand some new paradigm. . . . Recall the deadlock of  
27 sexuality or art today: is there anything more dull, opportunistic, and sterile than to  
28 succumb to the superego injunction of incessantly inventing new artistic  
29 transgressions and provocations, the performance artist masturbating on stage or  
30 masochistically cutting himself, the sculptor displaying decaying animal corpses or  
31 human excrement (Zizek, 2005, p. 46).  
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34 Yet, despite the continuing practice of religious 'irrationality', philosophically the break between  
35 *mythos* and *logos* means "we cannot be religious in the same way as our ancestors in the  
36 premodern conservative world ... [thus] an increasing number of people ... have rejected  
37 religion" (Armstrong, 2000, p. 365). Nevertheless, this need not necessarily atomize people as, to  
38 redress the void this leaves in society, Armstrong (2000, p. 369) observes the "fundamentalist  
39 rebellion against the hegemony of the secular". Keynes would explain this as the problem that  
40 arises once pressing economic cares have been satisfied. "Greater prosperity has provided the  
41 resources required for the cultivation of subjective wellbeing ... It has meant an increase in the  
42 number of people who feel that there must be more to life than wealth-creation" (Heelas &  
43 Woodhead, 2005, p. 131). Armstrong (2000) would argue for a life in which compassion is a key  
44 driver to reduce despair.  
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## 48 6. Conclusion.

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50 The 2004 SI asked whether the accounting academe had neglected to take theology seriously as a  
51 source for new perspectives on accounting. The volume of scholarly publications since 2004  
52 would certainly suggest that this is no longer the case. However, while there is now quite a  
53 substantial body of work that has focused on accounting and religion, we nevertheless contend  
54 much of this work engages with theology as a phenomenon. It would seem that the fundamental  
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orientation of Booth and Laughlin's work has persisted, meaning that the religious is viewed primarily through a sociological paradigm as a phenomenon and as a perspective. Never-the-less, this approach has produced insightful research and we suggest a number of new areas of study outside of the religious institutions that have tended to be the focus of this approach, including new pseudo-religious organizations and state-religion relationships.

Yet while the SI appears to have opened up religion as a new site for accounting research, and while this new focus has resulted in rigorous and insightful perspectives on accounting, there is little evidence that we have engaged with the more fundamental, epistemic challenges that might result from engaging with theology as a worldview. The majority of the existing body of work (analyzed above) does attempt to non-trivialize the religious in contemporary accounting research but it tends to fall short of substantially engaging with unpopular metaphysics; with the real possibility of a divine other; with evil, sin, spirit, resurrection and redemption. We find relatively few examples of work that is a theological analysis not positioned by secular reason (Milbank, 1990). In the opening abstract to her influential paper, *Radical Developments in Accounting Thought*, Chua (1986, pp. 601) comments,

[m]ainstream accounting is grounded in a common set of philosophical assumptions about knowledge, the empirical world and the relationship between theory and practice ... By changing this set of assumptions, fundamentally different and potentially rich research insights are obtained.

As yet the accounting and theology literature not fully engaged with theology as a worldview. The hope of the special issue was that by doing so we would open up a fundamentally different and rich vein of research insights. This has yet to happen and we argue this is because we remain fundamentally wed to a post-Kantian view of the world.

Operationalizing the desire to connect accounting to theology is proving more difficult than those seminal attempts by Puxty, Briloff, Cooper and Tinker to connect the word accounting with politics (McPhail, 2011). The theological perspectives on accounting SI was a somewhat audacious attempt to challenge "one of the most persistent master narratives of twentieth-century thought: the idea of a progressive 'secularization' of the West and a 'disenchantment' of the world" (Weidner, 2010 p. 133). Despite a shift towards post-secular views, our analysis of how deep the post-secular turn was and how ready accounting scholars were to embrace it was perhaps a little over optimistic. We agree with Minow (2001) that part of the reason for the emergence of a post-secular turn is related to a crisis in capitalism and neo-pluralism. We feel that events since 2011 show this assessment to be correct. It seems clear that political events (like, for example, Brexit and the US Presidential Elections) since the SI have intensified the sense of crisis and it is no less true that a radical denunciation of the religious in the name of freedom threatens not religion, but freedom itself (Eagleton, 2010, see also Jacobs, 2006). However, the secularization narrative has persisted and appears more difficult to question than we had thought.

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<sup>i</sup> Our use of the term post-secular is not intended to refer to a returning to organized religion, rather it reflects a shift toward post-secular views in some of the critical theory literature (see for example Weidner, 2010). We use the term post-secular to refer to the broad debate within the critical theory literature that re-evaluates

rationalist conceptions of modernity (see for example Habermas, 2008, *Secularism's Crisis of Faith: Notes on Post-Secular Society*). On the one hand, this broad debate explores both the extent to which religious concepts like faith, myth and cult persist in apparently rational economic systems (for example Walter Benjamin's, *Capitalism as Religion*, 2005), while on the other it also encompasses attempts to bring theology into the foundations of being (as in the work of Emmanuel Levinas).

- ii This argument also should recognize that researchers 'join' a network of scholars and, as such, the Journal is but one reason for the spread of ideas (Joannidés and Berland, 2013).
- iii All the papers submitted to the special issue met the requirements of the call, in that they focused on some aspect of the Judeo Christian tradition. Of those papers published, Gallhofer and Haslam (2004) and McKernan and Kosmala MacLulich (2004) begin to take us towards a theology as a worldview perspective, however a small number of the papers that did not make it through the review process also adopted this view. While these papers were early versions, and while the editors agreed with the reviewers' overall assessment, there was a sense that papers that adopted this third mode of engagement had to work hard in the review process to establish the credibility of their orientation.
- iv As does Bento Da Silva et al., (2017) in the Jesuit community.
- v Available at [https://probonoaustralia.com.au/news/2017/12/advancement-religion-charitable-purpose-question/?utm\\_source=Pro+Bono+Australia+-+email+updates&utm\\_campaign=f2338e4db7-EMAIL\\_CAMPAIGN\\_2017\\_08\\_18&utm\\_medium=email&utm\\_term=0\\_5ee68172fb-f2338e4db7-147281249&mc\\_cid=f2338e4db7&mc\\_eid=54bc9e6f22](https://probonoaustralia.com.au/news/2017/12/advancement-religion-charitable-purpose-question/?utm_source=Pro+Bono+Australia+-+email+updates&utm_campaign=f2338e4db7-EMAIL_CAMPAIGN_2017_08_18&utm_medium=email&utm_term=0_5ee68172fb-f2338e4db7-147281249&mc_cid=f2338e4db7&mc_eid=54bc9e6f22) accessed 19 December 2017.
- vi McKernan and Kosmala MacLulich (2004) call *mythos* 'the other'.
- vii We may be more familiar with Peter Berger's work on the social construction of reality with Thomas Luckmann.

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4 **AAAJ-03-2018-3415.R1 “Theological Perspectives on Accounting: Epistemes Don’t Change**  
5 **Overnight”**

6 **Reviewer 1 comments and our response.**

7  
8 **1. Originality: Does the paper contain new and significant information adequate to justify**  
9 **publication?**

10  
11 As mentioned in my previous review, I believe the paper does provide fresh insights into  
12 accounting and theology, in particular focusing on follow up to the AAAJ special issue of  
13 2004. The revised paper spells this out in more detail.

14  
15 *Authors’ Response: Thank you*

16  
17 **2. Relationship to Literature: Does the paper demonstrate an adequate understanding of**  
18 **the relevant literature in the field and cite an appropriate range of literature sources? Is**  
19 **any significant work ignored?**

20  
21 As before, I am satisfied that the authors understand and cite appropriate literature, and have  
22 employed it appropriately to advance their argument.

23  
24 *Authors’ Response: Thank you*

25  
26 **3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts,**  
27 **or other ideas? Has the research or equivalent intellectual work on which the paper is**  
28 **based been well designed? Are the methods employed appropriate?**

29  
30 The use of Orlikowski (2015), in combination with Burrell and Morgan (1979), is appropriate  
31 for the topic of the paper. I am satisfied that my request for a more detailed introduction to  
32 Orlikowski’s (2015) three modes has been addressed.

33  
34 *Authors’ Response: Thank you*

35  
36 **4. Results: Are results presented clearly and analysed appropriately? Do the conclusions**  
37 **adequately tie together the other elements of the paper?**

38  
39 I believe so, especially since my reservations about the term “post-secular” have been dealt  
40 with, and the implications and restrictions of Burrell and Morgan have been expressed more  
41 clearly in relation to Orlikowski’s notion of practice as philosophy, re-interpreted as practice  
42 as worldview.

43  
44 *Authors’ Response: Thank you*

45  
46 **5. Practicality and/or Research implications: Does the paper identify clearly any**  
47 **implications for practice and/or further research? Are these implications consistent with**  
48 **the findings and conclusions of the paper?**

49  
50 I note the re-labeling of “theology as methodology” to “theology as worldview”, and believe  
51 that, as an interpretation of the practice as philosophy dimension of Orlikowski (2015),  
52 ensures the relevance of the work.

53  
54 *Authors’ Response: Thank you*

55  
56 The rewritten section 5 explores the insights and yet restrictions of Burrell and Morgan’s  
57 (1979) approach in great detail, to the extent that it almost reads like a textbook (so many of  
58 the paragraphs in section 5 begin “Burrell and Morgan ...”). However, while I think the way  
59  
60

1  
2  
3 this has been done is a little bit cludgy, nevertheless, in teasing out the insights and at the same  
4 time restrictions of Burrell and Morgan, the authors do hammer home their point. This is  
5 reinforced in the conclusion, when they state in the last sentence, that despite opening up our  
6 insights about the ontological and other bases on which our research rests, “the secularization  
7 narrative has persisted and appears more difficult to question than we had thought”. This is  
8 really throwing down the gauntlet.  
9

10 *Authors' Response: We have re-written this section of the paper, reducing the number of*  
11 *references to Burrell and Morgan.*  
12

13 Consequently, for the accounting academic keen to pursue further thought about the  
14 relationship between theology and accounting, the paper provides some kernels that I believe  
15 could be developed, particularly, as the authors point out, around issues that transcend wealth  
16 creation, and which more beyond a merely ethical (yet secular) approach. I think the paper  
17 inspires us to challenge and expand our current notions of accountability, for example.  
18

19 *Authors' Response: Thank you*  
20

21 **6. Quality of Communication: Does the paper clearly express its case, measured against**  
22 **the technical language of the field and the expected knowledge of the journal's**  
23 **readership? Has attention been paid to the clarity of expression and readability, such as**  
24 **sentence structure, jargon use, acronyms, etc.**  
25

26 I commented earlier that some careful editing would be helpful, and I stand by this comment  
27 after reading the revised paper. More fine-detail editing is required to eliminate the  
28 inappropriate use of commas, small errors of expression, and other punctuation issues. We  
29 have gone through this again to ensure these have been fixed.  
30

31 **Other comments to the authors:**  
32

- 33 • Grammar/expression.
- 34 ○ In addition to my comments above, about the need for careful editing, on page 11,  
35 Bonhoeffer (1906-1945) is included twice within two lines. The repetition of these dates  
36 is not necessary.  
37

38 *Authors' Response: Fixed*  
39

- 40 • Referencing. This should be carefully read and edited, as there are numerous referencing  
41 errors. Here are a few: We have gone through the whole list again and deleted those that are  
42 extraneous  
43 ○ On page 13, “Gutiérrez, cited in Brown, 1990, p. 114”: Gutiérrez is in the reference list,  
44 but not Brown.  
45

46 *Authors' Response: Fixed*  
47

- 48 ○ Citations of Orlikowski (2014) on pages 3, 4 and 7: should these be citations of  
49 Orlikowski and Scott (2014)? Also, on page 3, Orlikowski is spelt Orlikowshi.  
50

51 *Authors' Response: Fixed*  
52

- 53 ○ On page 5, citation of Vincent and Woodhead (2016) should be Vincett and Woodhead.  
54

55 *Authors' Response: Fixed*  
56  
57  
58  
59  
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- Citation of Fischer (2004) on page 7: this is in the reference list on page 27, but runs on from the previous item (Feldman and Orlikowski).

*Authors' Response: Fixed*

- On page 10, citation of Milbank, Pitstock and Ward (1999): should be Milbank et. al. (1999).

*Authors' Response: Fixed*

- Citation of Milbank et. al. (2000) on page 10: should this be 1999?

*Authors' Response: Citation changes to 1999*

- Citation of Willmott (1991): this is not on the reference list, or should it be 1993?

*Authors' Response: Citation Changed to 1993*

- Citation of "Peter Berger's *Sacred Canopy* (1990, see also Gill, 1990) ...": The book is entitled *The Sacred Canopy*.

*Authors' Response: Fixed*

- In Endnote iii, Gallhofer is spelt Galhofer.

*Authors' Response: Fixed*

- Two items from Gambling appear in the reference list, but are not cited in the paper: Gambling, Jones and Karim (1993) and Gambling and Karim (1986).

*Authors' Response: Fixed*

- Hamid, Craig and Clarke (1993) in the reference list is not cited.

*Authors' Response: Fixed*

- Karim (1990) is in the reference list but not cited, and neither are Lightbody (2000), Rammal and Parker (2012), Riaz, Burton and Monk (2017) or Zaid (2004).

*Authors' Response: Fixed (Lightbody was in the text.)*

- Should the citation of Willmott (1991) on page 15 be of Willmott (1993)?

*Authors' Response: Fixed – See Above*

- On page 17, a citation might be advisable for Kierkegaard, when referring to his notion of faith and angst.

*Authors' Response: citation included*

### **Referee: 2 comments and our response**

1. Originality: Does the paper contain new and significant information adequate to justify publication?

Yes, thoroughly enjoyed the paper.



1  
2  
3 *Authors' Response: Thank you*  
4

5  
6 2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the  
7 relevant literature in the field and cite an appropriate range of literature sources? Is any  
8 significant work ignored?  
9

10 Yes, adequately cites literature relevant to an understanding of the paper. One possibility (and I  
11 leave this to the authors) maybe Rosita Chen's 1975 article in The Accounting Review regarding  
12 the history of the modern concept of stewardship and its roots in religious ideals.  
13

14 *Authors' Response: Reference to Chen now included, see pg.12.*  
15

16 3. Practicality and/or Research implications: Does the paper identify clearly any  
17 implications for practice and/or further research? Are these implications consistent with the  
18 findings and conclusions of the paper?  
19

20 *Authors' Response: Yes, as per previous comments. Thank you*  
21  
22

23 4. Quality of Communication: Does the paper clearly express its case, measured against the  
24 technical language of the field and the expected knowledge of the journal's readership? Has  
25 attention been paid to the clarity of expression and readability, such as sentence structure, jargon  
26 use, acronyms, etc.  
27

28 *Authors' Response: Thank you*  
29  
30

31 Yes, with a couple of comments to consider.

- 32 - p.3 "cautions that political theories..." quote from Lehman (2012) – consider leaving out  
33 of the sentence "to her area of.." as it opened an avenue of thought that was perhaps not  
34 relevant to the central premise of the paper.  
35

36 *Authors' Response: The reference to Lehman is part of a review of all prior special issues on*  
37 *special issues. We have slightly rewarded, however we have retained the sentence for*  
38 *completeness.*  
39  
40

- 41 - p. 5 "loosely structured" – I believe the paper is now bound to Orlikowski convincingly  
42 and "loosely" downplays its importance  
43

44 *Authors' Response: The word 'loosely' now taken out*  
45  
46

- 47 - p.10 quote from Milbank – why not the original?  
48

49 *Authors' Response: Now in the original*  
50

- 51 - p.16 italicise Management Accounting Research.  
52

53 *Authors' Response: Done.*  
54  
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- In text direct quotes – consider “[t]he...” (for example) where the first word is capitalised in the quote to assist with the flow of the sentence.

*Authors' Response: Done.*