

**Account Giving as a Fundamental Social Practice and a  
Central Sociological Concept: A Theoretical and  
Methodological Reconceptualisation and a Practical  
Exploration in a Critical Case.**

A thesis presented for the degree of Doctor of Philosophy at the  
University of Edinburgh.

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2010



## Declaration

I declare that this thesis, entitled “Account Giving as a Fundamental Social Practice and a Central Sociological Concept: A Theoretical and Methodological Reconceptualisation and a Practical Exploration in a Critical Case” has been composed by me, and has not been accepted in any previous form for a degree in any other institution or university. The work has been done solely by me, and all quotations have been distinguished by quotation marks and the sources of information have been acknowledged.

Signed

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Steven MacLennan

April 2010



## Acknowledgements

I would like take this opportunity to thank all the people who have enabled me to complete this PhD thesis. To Professor Liz Stanley I owe a huge gratitude. From our initial meeting, in 2006, to enquire whether she might be interested in supervising me, to the constant barrage of 'final' drafts in these past few months, she has been encouraging, motivating and patient. I want to thank Liz for knowing when I needed a good kick up the behind and when I needed reassurance. And, of course, intellectually, she has been an inspiration. I really would not have been able to complete this thesis were it not for her assistance and expertise.

Ross Bond also deserves thanks for his intellectual input and for uncomplainingly trawling through the many drafts of this thesis I have made him endure. Claudia Moir, Chris Yuill and Tony Glendinning also deserve thanks. Their enthusiasm for their subject and ability to communicate ideas effectively encouraged me to pursue sociology. I am also indebted intellectually to Kerry Jacobs who provided much of the inspiration for this thesis and took time out of his sabbatical to examine it.

I am hugely grateful to the Findhorn Foundation and Community for allowing me access to their facilities and to all my interviewees for their time and for talking candidly to me about their beliefs and values. I would also like to thank my office mates Lucy, Greg, Emre, Angelo and Carrie for providing much needed opportunities to talk through ideas and to have a laugh at ourselves over a couple of drinks, and thanks to Scott for providing the same facility in Aberdeen.

To my mother, father and brothers, thank you for encouraging an inquisitive mind and for giving me the support, in every sense of the word, which I needed in order to pursue further education. To Margaret and Brian Crichton, thank you for the office space, lunches, and company on what would otherwise have been a very lonely final year. Also, James, Sara, Mari and Imran and the rest of the UCAN research team at the University of Aberdeen deserve thanks for being understanding and giving me time to complete my thesis without pressure.

I would like to give a special thanks to my partner Rhona, first for her formatting skills and eye for detail, but more importantly for her emotional support through every step of the PhD (and Masters and Undergrad before that!). I really would not have been able to complete it without her reassurance, ability to calm me down make me see beyond immediate frustrations and her reminders that I am very lucky to have had such a fantastic opportunity.



## **Abstract**

This PhD thesis argues that accounts are influenced by culture, are a fundamental form of social practice by which interaction is accomplished, and thus a central sociological concept. The focus of the thesis is that accounts of time and money are affected by religious belief. It examines and (re)conceptualises the concept of an account. Accounts are re-theorised as taking two forms: rational and rhetorical, with their mediation emphasised as the feature that makes them empirically different. Studies of accounting in religious institutions are critically examined and complemented using research from a neglected (in 'financial' accounting studies) branch of sociological research about accounts as ubiquitous social practices. Time and money are appropriate phenomena to research sociologically because they are relevant to sociological and financial conceptions of an account as numerically accountable phenomena that also have socially meaningful features. Ethnomethodology and institutional ethnography are deployed as two mutual methodological frameworks for researching the social accomplishment of accounts in small-scale interaction and ways in which a complex of wider ruling relations, through institutional discourses, are implicit in accounting interactions, especially in institutional settings.

The thesis forwards a set of theoretically derived propositions to provide an explanation of accounts that explores their social embeddedness more closely than previous work. Briefly, these are that accounts generally, and particularly as applied to time and money, are a key means to make actions visible; are an attempt to promote a morally worthy self; are culturally relative; give information about the social norms of the social collective; always occur at moral and sometimes institutional interfaces; and are ubiquitous social practices. To provide and interrogate an applied example of these theoretically and methodologically derived propositions about accounts of time and money and how these are affected by culture and beliefs, I use observation, participant observation, analysis of community produced literature, and semi-structured interviews in a critical case study of the Findhorn Foundation. Therein time and money are rhetorically accountable; are

indicative of the spiritually influenced moral code of the Findhorn Foundation; and the moral code provides for a vocabulary of motives that members use in order to present morally worthy selves. The ideal moral self is culturally relative to the Findhorn Foundation and sets itself in opposition to an ideal type of capitalist production, consumption and generally dominant ways of knowing, being, and organising in industrialised western societies. Rhetorical accounts of time and money pervade rational ones at the organisational level and spiritual principles are blended with business acumen. However, although spiritual principles have epistemological and ontological differences (from dominant ways of doing business in the wider society), they need to be commensurable with the extra-locally produced discourses found within the wider society in order to remain legally viable. Furthermore, tensions around inefficient decision-making processes exist. Accounts are tied to multiple (at times competing) moral codes within Findhorn, and also operate within pragmatically set limits involving disposable resources. This thesis is argued to be a valuable contribution to sociological literature around social accounting in general, and in religious institutions in particular, and contributes to the literature concerning social actors' accounts of their social actions, regardless of the specific setting. That is, these findings are 'about social practices' in general. Succinctly, my thesis puts forward a strong case for seeing accounts as a central sociological concept.



## Preface

An age old problem for sociology is how people interpret, organise and make sense of the world around them, and to what extent is it product of the individual and to what extent is it influenced by institutions, structures and cultural norms removed from the individual in various degrees of concreteness and abstractness. The individual does not exist or operate in a vacuum and consequently the meanings the social actor attaches to the manifold phenomena of social life plays an important part in identity formation, definitions of and practices in social contexts, and interpersonal relationships. The role of culture and of the plethora of institutions that have impact upon the social actor, are powerful factors bearing upon the individual. The everyday social world embodied and experienced by social actors in situ involves structure and agency and this dialectic cannot be disentangled. But still, if the researcher is aware of the interplay between the ruling relations, social interaction, local practices, and social structures, then s/he can investigate the social world with sociological methods. These factors all arise in researching accounts, with the vocabularies of motives that are used to claim legitimacy in the account process revealing how structure is reproduced and accomplished by individuals in their everyday lives and social practices.

Accounting has in the past been considered a central sociological concept and was theorised in different but related ways by Burke in the 1930s; Mills in the 1940s; and Goffman, Garfinkel and Scott and Lyman among others in the 1950s, 1960s and 1970s (these are all discussed in the main body of the thesis). What is common in all these theorists' ideas is an emphasis on social actors explaining their actions from their own point of view and subsequently what this can tell social researchers about social interaction, social organisation, social order and morality, and what underlying purposes being called to account and giving an account serves. Another set of scholars from out-with the sociological tradition, and others whose work straddles sociology and finance studies, view accounting as a set of calculative practices and have also looked at the social aspects of the account in terms of its histories or genealogies, their functions in diverse organisational settings, and effects of being

accountable has on individuals (these are discussed in the main body of the thesis). The linkages between ‘financial’ and sociological ways of seeing an account are under-theorised and under-researched. Even though a small interest in the concept has resurfaced from ethnomethodological and conversation analysis scholars in recent years (Housley and Fitzgerald, 2008; McHoul, Rapley and Antaki, 2008; Livingston, 2008; Wooffitt and Allistone, 2008), it has tended to lean toward the functions of accountability in sequencing and interaction at the expense of acknowledging wider applications. There is a need for the concept of an account to be comprehensively (re)theorised to find out how it might be known and fruitfully researched and ultimately how it might be useful in contemporary sociological research. These concerns are the starting point for my thesis, which is, succinctly, that accounts are a fundamental form of social practice supporting social interaction, are influenced by culture and are a central sociological concept.

In this thesis, I present an extensive theoretical overview of how accounts have been theorised in the past and put forward my argument as to why the concept needs to be re-conceptualised; importantly, I have also suggested how this can be done in a critical but inclusive (of previous research) way that offers a realistic description and explanation of account-giving in the social world. I also provide a methodological stance, influenced by ethnomethodology and institutional ethnography, to show how accounts are organised and understood at the level of small-scale interaction and how they are influenced by the wider structural norms and values of particular societies in particular times and places. These points form the basis and substance of my research, and I also explore and ‘test’ my theoretical and methodological ideas in a case study which is part of my theoretically and methodologically focused research.

Given that there are two main academic areas that utilise accounts as a central concept and acknowledging that there are not many links between them, a way to fruitfully research accounts is to study phenomena that are of interest to both these research areas. Time and money are phenomena that serve this purpose well. That is,

time and money can be imagined with and communicated through a set of calculative practices for various practical reasons in institutions and organisations, and they are also meaningful at a more grounded level for social actors in numerous ways in their everyday lives, and they are ultimately accountable. My research explores the theoretically derived thesis that accounts of time and money are generally affected by culturally and historically dependent moral codes. Religious institutions, and religiously influenced ways of living in particular, provide strategic empirical examples where this process is more visible. I further argue this proposition through my critical case study of the Findhorn Foundation and Community. If these ideas can be shown to hold true in a strategically chosen case, then they can be argued to hold true in other cases in different contexts.

Taken as a whole then, my research is a theoretical and methodological study of the concept of an account and the various ways it is used in local interaction and underpinned by socially constructed epistemologies and ontologies; and these in turn point to pervasive frames of mind with roots in religious morality and quantitative thinking. An account also offers the social actor's view of social structures, ruling relations and institutions and shows how discourses produced in various locations that are impersonal to the social actor(s) in the local context are used by them to accomplish practical goals. An account, when well theorised, provides a concept with which to view the various interfaces at which these various phenomena meet and methodologically informs a way to operationalise a set of ideas about how the social world can be researched, because accounts are what researchers elicit and, equivalently, they are what respondents give; and they are the basis of a common type of interaction.

Time and money, whilst being the foci of my empirical case study, are also irrefutable features of the modern social world and to understand them is closely linked to the contours of my wider theoretical and methodological research. That is, how the Medieval combination of morality and the scientific endeavours of the period were

crystallised in novel practices of knowing and presenting the world. This combination of religious morality and quantification, among other things, consequently influenced a seemingly natural system of interaction when justifying the uses of valuable resources, such as time and money. However, the system was not inevitable; it was constructed by humans to serve the theological and business requirements needed to justify particular social actions in particular contexts and historical periods. At the ethnomethodological level, these were and are thoroughly practical means to accomplish or mend social order in an ever-unfolding social world. Actions need to be justified in legitimate ways in relation to the situation and context to be considered morally sound, which is in turn a reflection on the moral status of the individual, for the self and others. An account is accomplished during the course of interaction and rests upon the implicit indexical knowledge of social actors of the acceptable ways of accounting for actions. Accounts essentially were, and still are, ways to organise views of the self and the social world. This thesis is an exegesis of how these ways of accounting for social actions (economic and/or temporal or otherwise) became commonplace and how, once consolidated, these ways of thinking could not be undone or forgotten and were influential in informing small scale interaction as well as providing the bases for pervasive ruling institutions and ruling discourses.

To be explicit, my research is a theoretical inquiry with a substantive exemplification in a case study, and it is to be taken as a whole. That is, my thesis explores two interlinked aspects: 1) it specifically applies ideas about ‘accounts’ to an empirically researched critical case study. 2) It generally makes comment about social inquiry, encompassing ideas about how society is known and experienced by social actors, how social actors and researchers accomplish and co-construct the local social world, and how wider social structures and institutions influence local social action. Essentially this thesis puts forward the case for seeing accounts as a central sociological concept.

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## **Chapter 1: Vocabularies of Motive and the Techniques of Accounting for a Moral Self**

“The giving-and-taking of accounts in everyday life represents one of the most fundamental characteristics of the social order. People are continually explaining why they did or did not do something, and others are either accrediting or dis-crediting the motives offered to them” (Weinstein, 1980: 591).

### ***Introduction***

In this thesis I discuss a set of ideas, succinctly summarised in the above quote from Weinstein, concerning the fact that accounts of time and accounts of money are linked and influenced by culturally informed beliefs, and that therefore the expression, understanding and evaluation of an account are guided by the social and cultural milieu in which the account is given and responded to. More generally, this is important to sociology because, as the quote from Weinstein demonstrates: accounts represent “...one of the most fundamental characteristics of the social order”, and this has long been a central concern of sociological theory and research. This Introduction outlines the set of propositions I have explored through my case study of the Findhorn Foundation (FF) and Findhorn Community (FC). I formulate these propositions in this chapter with reference to previous theoretical and empirical work. Researching accounts of money and accounts of time in contemporary spiritual/religious communities is interesting and viable because such communities have symbolic boundaries that to an extent demarcate them from the wider societies in which they operate. Therefore, the expression of belief, as manifested in organisational and inter-personal social practices, can be traced out in their range of activities. Accounting for time and money is a culturally dependent practice that reveals social norms and values of particular cultures because the moral code requires and provides acceptable vocabularies of motive to explain actions. Accounts of actions are ultimately and inextricably tied to the actions that they describe; and

while whether they are a true approximation of the 'real' motives/processes of those actions is not irrelevant, importance should be given to the account sequence in itself because this is how the actor makes sense of their social world. That is, acceptable accounts are relative to particular contingencies and are ultimately ideological and rhetorical.

I chose the FF as a research site in which to conduct a case study of how belief of a religious/spiritual nature affects social practices around time and money and consequently how they are accounted for. The case study could have concentrated solely on either time or money, but including both was sensible for a number of reasons, namely that explaining two instances of how numerically mediated phenomena are also meaningful is better than just one, and at the methodological level demonstrating how the explanation works in more than one phenomena can provide more research rigour. This case study is presented in relation to a group of cognate studies of accounting in religious institutions and also in relation to a group of studies that use an alternative conceptualisation of an account. Also, my case study explores an alternative and more inclusive explanation of accounting practices that promotes 'analytic/theoretical' generalisation (Yin, 2008; Eisenhardt, 2002; Flyvbjerg, 2006). That is, previous research has provided problematic findings and my research has generated new theoretical ideas that offer an alternative reading of the phenomena in question which I have then tested through the case study of the FF.

The structure of Chapter 1 is as follows. Accounts are explored generally and set up as two broad types, namely as rational accounts, involving mostly, but not exclusively, numerically mediated calculative practices; and rhetorical accounts, involving vocabularies of motive and linguistic accounting techniques. Thus the qualitative instances of each type may be different but the purpose is discernible regardless. I devise these forms of accounts with reference to diverse bodies of theoretical literature and empirical research from economic accounting theorists and sociology. The need to recognise the temporally embedded narrative and qualitative

elements that are present in all accounts, even in purely numerical accounts, which enable social actors to make sense of an account in any given situation and render it meaningful within a particular cultural milieu, are emphasised throughout. Accounts are presented as attempts to present a moral self through social and institutional relations in the face of questionable actions that are framed in relation to the norms and values of the societies/cultures in which they occur.

Accounts are also posited as operating at a more tacit level. That is, accounts also operate at institutional and moral interfaces and an action need not breach a particular moral code to be seen as accountable. That is, some action is accountable because of the presence of alternative moral codes or institutional discourses. The rhetorical and ideological purposes of giving an account is then moved away from, and accounting is explored as an abstracted concept, focussing on the effects that being accountable for one's actions has upon the self, and the extent to which this reveals ruling ideologies. After this, the links between religious morality, capitalism, quantitative thinking and accounts as social practices are explored. This is done to provide a sound set of premises for the claim that religious/spiritual belief affects the course of social practices. Next, time and money are discussed as numerically mediated phenomena and also as meaningful phenomena linked to accounting as a presentation of a moral self.

Ethnomethodology and institutional ethnography are introduced in Chapter 2 as viable methodological frameworks for researching accounts. Linking Chapters 1 and 2, much of the material in Chapter 1 is relevant to ethnomethodological ideas about the orderliness and organisation of social action, indexicality and reflexivity. Also herein institutional ethnography ideas about the ability of ruling relations to affect local social practices through textually mediated ideological and pervasive institutional discursive practices will be explored. Chapter 3 then relates my data collection and analytic strategies to the case study research design, and is concerned with how the world may be known by social actors and researchers of the social

world alike. In Chapter 4 I discuss my case study of the FF and FC as an empirical example of the theoretical and methodological work outlined in Chapters 1 and 2. Chapter 5 relates the findings from my empirical case study to some more general conclusions which my research has supported concerning the centrality of accounts in sociological research.

To be clear, my aim in Chapter 1 is to review and integrate diverse ideas around accounts, outline my thesis and provide theoretically derived propositions to test in a critical case study. I clarify what accounts are, what their purpose is, and highlight the processes and techniques social actors use in order to give and understand accounts of time and money regardless of whether they are numerically mediated. I also give an explanation of what time and money are, concentrating on their meaningful elements, and the relationship between them. Chapter 1 outlines the influence of belief on accounts and the shaping of attitudes toward time and money, and hence accounts of them. Researching this in a spiritual commune, through a critical case study where belief is collectively and individually more focussed and discussable, grounds my theoretical and methodological position. This is explored more fully in Chapter 3.

### *Accounts as Empirical, Technical and Rhetorical Practical Actions*

At its most basic level, an account refers to the practical action of observing and reporting (Garfinkel, 1967), and thereby it serves the important purpose of making visible how something appears to the social actor situated within a particular society and context. However, the range of uses of an account means that how an actor says something appears, does not necessarily reflect how it really appears to them. That is, it can be posited that accounts not only describe and make visible a course of action, but also that the account is normative and performative in relation to a particular society, culture and/or organisation. Accounts can be regarded as both technical and rhetorical (Carruthers and Espeland, 1991). That is, they are a technical 'rational' instrument used by professional accountants to show credits and debits and to work

out costs and profits etc; and they are rhetorical in that they make decision-making visible and justifiable and are used to convince some audience that such and such business ventures are legitimate (Carruthers and Espeland, 1991). As a rhetorical device, an account can be seen as a method used to convince an audience that an action, not just in business venture, is justifiable in a given context. Considering these points, an account is a practical action people perform to neutralise, or disclaim, or explain, or excuse, or justify social acts to each other in the course of their everyday interactions and it is the technical instrument used by institutionalised professionals called 'accountants'. Professional accountants are institutionalised in the sense that they perform certain calculative practices with specific procedures, and they draw on technical discourses that can be conceived of as in-group “language games”<sup>1</sup>. Nonetheless, both social action type and professional type accounts are observable practical actions that involve rhetoric. This dual aspect of accounting, of providing an account, is important for my thesis because it relates to a primary point: researchers who concentrate on rational accounts have attempted to consider meaning through studies of the role of accountants in religious institutions but do not acknowledge a body of literature on accounting from the social sciences in their explanations. I develop a theoretical framework with reference to this social science literature to provide further explanatory power and test it in a cognate case study that focuses on accounts more generally.

Accounts have been researched in the past in a variety of ways by sociologists, social psychologists, economists and accounting theorists. However, some integration is needed across the diverse approaches to specify what is meant by an ‘account’ and to clarify what kind of accounts my research involves. For example, some sociologists have tended to concentrate on accounts of action (not just economic action) as grounded social practices and how this plays out in social reality, and as such have provided some classic theoretical models of social order and sense making

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1 “Language games” (Wittgenstein, 1953) refers to the way that any group, be they cricketers, car enthusiasts, musicians or whatever, uses language tied to their specific practices with certain meanings tied to words that are understood between group members and not readily intelligible to those not part of the in-group.

(Garfinkel, 1967); language and meaning in situated interaction (Lyman and Scott, 1968; Mills, 1940; Burke, 1945); and the presentation of self (Goffman, 1959; 1971). Empirical studies covering a diverse range of topics that have taken these ideas forward include research on, for instance, accounts of immigrants becoming homeless (Järvinen, 2003); accounts of drunken driving (Warren and Williams, 1976); accounts of gym-going (Crossley, 2006); accounts of being a ‘good mother’ (May, 2008); accounts in advice-giving in tutorial sessions (Waring, 2007); accounts of motivations for illicit drug use (Weinstein, 1980); accounts of unemployment and job-seeking (Makitalo, 2003); accounts of absence from work and other social situations through illness (Alonzo, 1985); and accounting for cosmetic surgery (Gimlin, 2007).

Looking across these studies, they all see accounts at a basic level around the notion of moral societal norms and values that have been violated, with an associated societal norm being that the breaching behaviour is in need of being accounted for. In relation to that point, many of these studies also provide examples of accounts given at an institutional and/or moral interface. That is, the account is given to the representative of an institution (police, legal representatives, unemployment office workers, medical doctors, other government department representatives etc.) that deems the situation or behaviour of a social actor as questionable and has institutional sanctions to take some action, whether that is advice-giving or punishment. Also there are moral implications regarding these interfaces, i.e. the accountable action is wrong because it is morally deviant. These ideas will be picked up again in relation to Chapter 2, when the methodological approaches of ethnomethodology and institutional ethnography are introduced. These deal with, among other things, morality in social order, and ruling ideologies mediated through institutions. These points are also explicit in my development of propositions to be tested in the FF case study. Previous studies do not really acknowledge the institutional/moral interfaces (perhaps because they are more noticeable across many research papers rather than explicit in one or two), whereas I use this idea of the moral and/or institutional interface as a central theoretical concept. That is, both forms of account (rational or rhetorical) evoke an institutional and moral interface

via attempts to promote a morally worthy self. These moral codes frame what may be deemed morally worthy and I explore this fully in this chapter and the next.

It is worth adding here another point that will be emphasised throughout this and the following chapters and developed as a theoretical proposition to be tested in the FF case study: moral/institutional interfaces need not be breached for an action to be accountable: their presence is relevant precisely because actions are accountable at a mundane everyday level. For example, the fact that gym-going can be regarded as an accountable social action (Crossley, 2006) reveals that there are multiple tacit moralities that a particular account may be tied to. Consider, for instance, that accounting for gym-going in terms of losing weight can be tied to medical discourse (losing weight for health reasons), but losing weight may also be engaged in for aesthetic/moral reasons (fat people look undesirable and lack self control) and can be tied to ideas of embodied identity. Both accounts of gym-going reveal perceived (real or imagined) societal reactions to overweight people (as unhealthy and/or unattractive) in the eyes of the person engaging in the gym-going behaviour. My theoretical and substantive point here in relation to my thesis is that uses of time and money need not be regarded as morally questionable or breach moral codes (although there are instances when they do), but accounting for them in particular ways in particular social and cultural situations can reveal how accounts are tied to belief in the form of a moral code that is indicative of the prevailing moral emphases of the wider society/social collective in which the individual operates. It can be consequently proposed that accountability is an underlying form of social practice: it is the response to the ubiquitous and tacit general question ‘why have you done what you have done in the way you have done it?’ When cast in this way, an account need not only be an explanation of a norm breaching behaviour, it can also be conceived as general form of interaction. Its purpose is to maintain and present a positive self identity within a particular moral code. I explain this claim as the chapter unfolds.

Some sociologists and accounting theorists have tended to refer to accounting in economic terms and research professional accounting as a social, calculative and institutional practice (Callon, 1998; Porter, 1992; Hopwood and Miller, 1994),

researching, for example, the genealogy and defining characteristics of economic accounts (Miller and Napier, 1993; Carruthers and Espeland, 1991; Thompson, 1994; Miller, 1998); the historical religious influences on rational economic accounting (Weber, 2001[1920]; Sombart, 2001[1911]; Schumpeter, 1950); economic accounting as a sacred and/or secular practice in contemporary settings (Laughlin, 1988.; Booth, 1993; Jacobs, 2005; Jacobs and Walker, 2004) economic accounting as a set of diverse calculative practices (Burchell, Cubb, Hopwood, and Hughes, 1980; Callon, 1998; Porter, 1992; Miller, 2001; Vollmer, 2003); the interrelations between economic accounting and the state (Miller, 1990); and rule-following and classification in economic accounting practices (MacKenzie, 2006). Also, some research on accounting has moved toward theorising an account as an abstracted concept and reduced it to its psychological effects (Roberts, 1997; Boland and Shultze, 1997).

My categorising of accounting research as research focussing on either 1: justifications, excuses or general explanations etc. for (any) social action, or 2: professional accountant's calculative practices, offers a dichotomous picture that is not actually as simple and clear-cut in the literature, and this adds a layer of complexity to my research. Although there are some cross-over points and links between 'financial/management<sup>2</sup> accounting' literature and 'accounts of social action' literature, essentially they are two separate research programmes. This is a product of academic divisions, but historically speaking, financial accounts are tied to religious morality and the need to present a religiously moral self. In this sense, accounts of action or resources are tied to a common root, but the academic division of labour meant that financial/management accounting became part of the secular business world (though its secular/profane qualities are contested in church finance studies), whereas giving accounts of action is an omni-present everyday social practice. What needs to be borne in mind is that time and money, resources that

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<sup>2</sup> Financial accounting refers to procedures used in the fulfilment of legislated reporting requirements, i.e. financial statements circulated to shareholders, government agencies and lenders. Managerial accounting is not a legislated requirement. It is used to provide information to managers about other quantifiable data that can be used to compare and regulate performance.



financial/management accounting and its calculative practices are concerned with, are also ubiquitous phenomena of the everyday social world and are meaningful in ways that do not map on to the calculative procedures of financial/management accountants. I acknowledge accounting as a complex financial and economic calculative procedure and refer to such studies throughout to help in defining what it is to express, evaluate and understand an account. However, my research interest lies primarily with the influence of belief, particularly religious and/or spiritual belief, and how it affects accounts of time and money. The units of analysis in my case study of the FF are the ideological accounts of the organisation as expressed by the people responsible for financial decision-making and the rhetorical accounts of individual people as embedded units within the case. This is explained further in Chapter 4, but this consideration was influenced by the characteristics of my research site. The FC exists as both a community of likeminded individuals interacting in a definite geographical location, and it also contains the FF (a charitable trust, and educational facility) and a number of associated businesses. The FC and FF are not the same thing but they are a part of the same genealogy: the community would not exist if it were not for what has become known as the FF and the people who founded it.

I focus upon religious/spiritual influences in contemporary settings, and I acknowledge accounts both as meaningful explanations of action and as technical calculative practices for explaining action in financial and management accounting. Apart from Carruthers and Espeland's (1991) and Zelizer's (1994; 1996; 1998) work, there is a dearth of literature that makes connections between accounts of money as conceived in pure market and economic terms and accounts as conceived as mundane interaction that considers the meaningful elements of accounting for time and money or indeed accounting for any social action. As Miller and Napier (1993: 637) note, "Even where double-entry bookkeeping has not been taken as the exclusive focus of accounting history, there has been surprisingly little attention paid to the meanings and significance with which calculative practices are endowed".

Both financial/management accounting and social action accounting are important for my research but it is the latter that is my route into the topic. These types can also be characterised as rational accounting (professional financial/management accounting) and rhetorical accounting (social action accounting), recognising that an account can never be irrational, as will be discussed at length. In a later section I explain fully what I mean by describing accounts as rational and rhetorical, but before that it is necessary to look at some other research in order to explain why re-conceptualising and clarifying them is important. Briefly, it is too simplistic to characterise rational/professional accounting as neutral simply because it is numerically mediated and involves calculation, and the rhetorical as something wholly different because it is organised narratively and involves attempts to explain norm breaching. This is because both rely on narrative and socially meaningful elements, such as context, situation and temporality, and both are rhetorical and ideological. I aim to emphasise here that the logic and organisation of each is not as distinct as it may seem.

### ***Accounting Research in Contemporary Religious Institutions: A Starting Point for Research***

Laughlin (1988), Booth (1993), and Jacobs (2005) have studied accounting in contemporary religious settings. Their studies have tended to concentrate on the practices of accountants and their role in the church rather than the effect of religious belief of the rhetorical accounts offered by believers. However, other research involving Jacobs (Jacobs and Walker, 2004; Hardy, Ballis and Jacobs, 2007) has allowed more of a role for religiosity as an everyday normative experiential phenomenon. A critical reading of these studies is a useful starting point. It allows the economic accounting field of research to be introduced and used in informing an alternative theoretical framework that provides an explanatory model that can then be explored in a case study.

Laughlin (1988) argues that all finance, accounting and accountability matters are secular and secondary in contemporary religious contexts. Booth (1993) makes similar claims, proposing that the sacred and legitimate parts of the church are separate from the secondary and secular supporting functions such as accounting that are only tolerated because they support the sacred. However, such an understanding of the sacred and secular is too simplistic. The division of labour in modern organisations has created a situation whereby different departments or offices deal with specific areas (for example, maintenance departments deal with maintenance, IT with IT, wages with wages and so on): but while Catholic and Protestant churches have organisational needs, they still have distinctive moral codes and ideas about time and money as sacred, God-given resources. For example, as Weber's and Aho's theses demonstrate (these are discussed in greater detail in a later section), monetary accounting and organisation are intrinsically sacred for Protestants because they are related to salvation and a methodical life; and in Catholicism, positive and negative deeds, economic or otherwise, are atoned for through the ritual of confession. Jacobs (2005: 191) charges Laughlin's and Booth's conceptualisations as “...a priori structuralist dualism”, which leads Jacobs to reject the sacred/secular divide as a structuralist notion in favour of a phenomenological understanding of the sacred and secular as a continuum of individual experience.

Such a view is close to Weber's discussion of the ‘frame of mind<sup>3</sup>’ and practices that guide people's everyday lives as how religious belief is embodied and lived, and is arguably closer to the reality of religious life than distinct categorisations of sacred and secular. Booth and Laughlin have misunderstood, or at least oversimplified, what is meant by the sacred and profane. An understanding of the sacred and profane from Durkheim (1965[1912]) and Weber (2001[1920]) recognises that practices, rituals or objects classified as sacred or profane are made to be so and this variously brings the sacred and profane together in everyday life. An account is but one example of a practice that can be understood as sacred or profane, depending on the circumstances

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3 Weber (2001[1920]) used the term frame of mind (*Gesinnung*) to denote the specific temperament or disposition specific to a group of people, displaying their characteristic features and ethical values (Kalberg, 2001: 1xxvii).

and setting in which it is given and evaluated. To regard capitalism's unabashed pursuit of wealth and its agents in the form of accountants (among others) as profane or secular, as different from everyday stewardship of one's resources as a glorification of God and so as a sacred practice, is a myopic view of social reality because they both call on similar processes and techniques, albeit the ends may be different. Nonetheless, it needs to be borne in mind that my research does not focus solely on the function of professional accountants in the church or religious/spiritual communities, but is concerned with the accounts of the clergy/laity/members. It is the effect of the belief system on individual accounts of time and money that I am interested in, as well as, through an application of these ideas in a case study, the organisational procedures of the Findhorn Foundation, because accounts offered by individuals are the normative discourses of an organisation. They offer an insight into how the individual makes sense of their world via how their belief system provides acceptable vocabularies of motive, and how organisational accounting practices are impinged upon extralocally. These are important facets of the purpose of accounts: to present a moral self in relation to a particular cultural setting.

In rejecting the structural sacred/secular divide that Booth's and Laughlin's research proposed, Jacobs utilised Eliade's phenomenological analysis of religious experience and thus developed a more grounded approach to viewing religious practice as something that is created by social actors not wholly imposed from outside. For Jacobs, the sacred and secular are subjective, not objective:

“...the central issue is how accounting is perceived and understood. As such a narrative study of the role of accounting within a religious organisation offers an ideal way to explore individual experience, values and perceptions. Sacred-secular is a perception that is most likely to be evident in the stories and anecdotes presented by those operating within the organisation. This also provides an ideal way to access the religious values and ideals of real people and to explore how these are challenged or supported by accounting” (Jacobs, 2005: 193).

Of course, Jacobs (2005), Booth (1993) and Laughlin (1988) were interested in the role of accountants within religious institutions, whereas my research focuses on the role of accounting for resources more generally and the effect of religious belief upon that. The difference is important, as it enables me to incorporate other conceptions of an account so as to clarify its parameters and the social practices it encompasses. Jacobs (2005) noted that he interviewed people who were explicitly identified as accountants within the Church of Scotland. He also interviewed others who were not accountants to get a general perception of the role of accountants in the organisation. As discussed in a later chapter, I interviewed people in financial responsibility as well as members of the ‘clergy’ and ‘laity’ (in the FF and FC the correct term is ‘members’) more generally, an important methodological point in my research.

The structural divide that Jacobs (2005: 195) was dissatisfied with provided a proposition for him to test in a research setting:

“It soon became clear that those interviewed responded to the questions with stories. They presented narrative accounts of their own experience and about the role of accounting within the Church. A narrative approach provided a powerful way to explore how accounting was understood in the mind of the individual and therefore, to evaluate the sacred-secular divide in a phenomenological form. These narratives were then examined to see if they are consistent with the perspective that accounting is a secular practice, which constitutes a threat to the sacred values and practices of the Church and those involved in the Church. This analysis was then extended to the question of what constitutes the sacred and the secular and whether accounting could play a role in sacred practices”.

Jacobs (2005: 197) noted that an alternative explanation of the sacred secular divide was “a clash of jurisdiction”. For example, lawyers and accountants may have different ideas of responsibility concerning the issue of taxation. The ‘clash’, in Jacobs’ study was between accountants and clergy. The clergy are described by Jacobs as having lost jurisdiction over aspects of life that were once in their care. For

instance, clergy jurisdiction over personal problems was lost to psychiatric services by the 1920s, and more contemporaneously, the clergy see accountants as another outside force capturing and controlling the jurisdiction of money (Jacobs, 2005). An important parallel can be drawn here between the idea of jurisdiction in Jacobs' research and the idea of an institutional and moral interface that I develop in my own research. The main difference is that the jurisdictional process that Jacobs describes only really operates in organisational settings, whereas the idea of a moral and/or institutional interface and widening the concept of an account offers a framework that has explanatory power in a variety of settings.

“In the Church of Scotland there was not a clear distinction between financial and religious concerns although there was generally a distinction between financial and religious staff. The clergy within the Church were reluctant to engage with the accountants in the organisation, reluctant to allow the accountants to exercise a greater role or authority within the organisation and keen to reinforce the spiritual jurisdiction over financial resources. While money was God's money it was clearly the responsibility of the clergy and not the accountants. Interestingly a sacred-secular divide was rejected by the clergy as a division between the financial and the religions would remove power from the hands of the clergy and effectively subordinate them to the accountant rather than the accountants being subordinate to the clergy” (Jacobs, 2005: 201).

As this quote from Jacobs indicates, accounting itself is not a 'secular' activity, indeed, one of Jacobs' respondents called it 'a good Christian quality', and another source referred to it as a 'religious duty'. The clergy's moral code is informed by Christian belief through the stewardship of money; it is a gift from God, whereas the accountants have professional standards to uphold regardless of religious belief. The clash is not just jurisdictional, it is ideological, and furthermore, it is rhetorically accountable. If the explanation is recast in this way, and the conception of an account given a more inclusive definition, it can be argued to operate in a similar way in different settings, as reference to studies of 'rhetorical' accounting practices shows. Jacobs (2005: 207) concludes that:

“...research into the role of accounting in the religious context has been hampered by a structuralist understanding of the sacred-secular division and the assumption that accounting is inevitably secular and a threat to religious values. This analysis and the narratives presented illustrate that this is an over-simplistic reading of the evidence. Eliade leaves the possibility that what is sacred or secular can change with different individuals and different settings and the narratives recounted suggests that the problem might be a jurisdictional conflict between accountants and clergy rather than a clash between the values of the Church and the secular values embodied in accounting practice. The challenge is to take Eliade’s agenda of studying individual perception seriously and realise that the nature of a split between the sacred and the secular is experiential rather than structural”.

My research takes up this challenge in order to provide an explanation of the phenomena that Jacobs and others have noted as better fitting social reality. Jacobs’ emphasis on the phenomenological experience of religiosity in the individual, through their ‘narratives’, is helpful. Although for me a stronger commitment to methodological concerns is also needed: in dealing with accounting practices, a well theorised conception of an account can be used to inform data collection and data analysis. These concerns are returned to in the later discussion of research methods and methodology. Furthermore, in the quote above, Jacobs proposes that “...the problem might be a jurisdictional conflict between accountants and clergy rather than a clash between the values of the Church and the secular values embodied in accounting practice”. At an organisational level and in this setting, jurisdiction may have a part to play in the clash, but the interface between the values of the church and secular (or indeed any alternative) values should not be dismissed. Rather, they need to be understood differently, as operating at a different level in everyday life: the moral and/or institutional codes that each connects to are invoked via rhetorical accounts.

Another study undertaken by Jacobs with Walker is influential for my research because it is a detailed study of an intentional spiritual community and provides instances of contrast and comparison with my case study of the FF. Jacobs and Walker (2004) studied accounting in the ecumenical Iona community and showed

that, as the community became more populated, it needed a greater division of labour to deal with organisationally more complex processes. Jacobs and Walker (2004) note (although they do not frame it in this way) that, as organisational needs and business activities proliferate, bureaucracy increases through the fact that more institutional discourses direct the way business affairs are presented because they are operating within legal and governmental frameworks.

On Iona, the ecumenical community adhere to 'the Rule'. This is a set of principles, of which an important aspect is that money and time must be accounted for and justified to the rest of the community. The Rule embodies and expresses much of the Iona Community's spiritual vision (Shanks, 1999) and is an expression of the theology of Christian stewardship that regards money as a gift from God (Fraser, 1990). The community account to each other and agree on a disposable income amount, with 10% of this given to the community. This money is then put toward what the community deems to be morally worthy causes, such as promoting justice, peace and world development (The Iona Community website, 2008, 'The Rule of the Iona Community'). Time is planned so that what is seen as a proper weighting is given to all aspects of life: work, leisure, sleep, worship and devotion, family time, developing and acquiring skills, voluntary work. This idea of balance in all areas of life is important one and arises in the FF case study too. This is discussed in detail later.

Accounting for each other's personal use of time and money between individuals serves both a business and a theological need. It secures income, creates a form of surveillance, and creates the need to present a morally worthy self using accounting techniques that are appropriate to the site of their production. Jacobs and Walker's (2004) ethnography of the Iona community is attractive because it pays detail to everyday practices of accounting for time and money. However, I think the theoretical elements of their research could have been directed more towards capturing what 'an account' actually is, and how social actors in practice achieve



accounts and what the purpose of these is. Jacobs (2005) and Jacobs and Walker (2004) are right to lean toward phenomenology in formulating a theoretical and empirical explanation of accounting practices in religious settings but, for my purposes, they do not lean far enough in the direction of exploring the accomplishment of grounded social practices. The study of the Iona community does however provide an instance, due to the communal nature of life and the symbolic as well as physical boundaries existing there, of a context in which spiritual matters are more encompassing of everyday life and the effects of belief on accounting and accountability are more visible. This was highly influential in my deciding to research accounts in a communal setting, with the FF being my choice of context for reasons to be discussed later in the thesis.

I now turn toward clarifying the points I want to raise through my reading of previous 'accounting in religious institutions' studies. These clarifications involve conceptualising an account as an attempt to assert a morally worthy self, and a theoretical/philosophical explanation of how differing types of account may be known and conceived. I then tie these discussions into the individualising aspects of accountability (as a psychological reduction of the concept), and dispositions toward thinking of time and money in relation to genealogies of numerically minded thinking in general (that is, in relation to the rise of quantification in western societies).

### ***Rational and Rhetorical Accounts 1: Presenting a Moral Self.***

Lyman and Scott (1968: 46) define an account as "...a statement made by a social actor to explain unanticipated or untoward behaviour - whether that behaviour is his own or that of others, and whether the proximate cause for the statement arises from the actor himself or from someone else". An account is a linguistic device employed whenever an action is subjected to a valuative enquiry (Lyman and Scott, 1968). "Moreover, accounts are "situated" according to the statuses of the interactants, and are standardized within cultures so that certain accounts are terminologically

stabilized and routinely expected when activity falls outside the domain of expectations” (Lyman and Scott, 1968: 46). Lyman and Scott liken their conceptualisation of an account to Weber's 'motives': “... rational understanding of understanding, which consists in placing the act in an intelligible and more inclusive context of meaning. . . .a complex of subjective meaning which seems to the actor himself as or to the observer as an adequate ground for the conduct in question” (Weber, 1947: 89; 86).

Lyman and Scott (1968) distinguish between excuses and justifications as two main types of accounts. Justifications are “accounts in which one admits that the act in question is bad, wrong or inappropriate but denies full responsibility” (Lyman and Scott, 1968: 47). Excuses are “accounts in which one accepts responsibility for the fact in question, but denies the pejorative quality associated with it” (Lyman and Scott, 1968: 47). The distinction between excuses and justifications is of primary import as it captures the two general processes that are employed for transforming discrediting evaluations of action, namely the negotiation of responsibility and the recategorisation of the problematic event/conduct (Sterponi, 2003). Alonzo (1985: 153) argues that no social order can be so rigid as to not allow for excuses: “Excuses serve as social lubricants that preserve the social fabric, the integrity of the social situation, social interaction and participation, and/or one’s own and/or other’s social identity. Whether an excuse is effective or appropriate is relative to the situation in which it is used as each situation has its own vocabulary of motives”. However, Alonzo’s suggestion here needs revised, some social situations do not allow for excuses, that is, a person may offer an account but it does not change the outcome. Consider, for example, that a person has just failed their driving test, a rhetorical account may be offered but it does not influence the outcome. Of course, accounting research in the vein of Lyman and Scott (among others) pertains to acts of wrongdoing and the subsequent account. My argument, as will unfold, is that a wrong act (a breach) need not be committed for actions to be accountable in ways that project a particular identity and its moral caveats.

So far, accounts have been described as retrospectives, as giving an explanation of some action already passed. However, accounts can also be prospective, a process Hewitt and Stokes (1975) refer to as ‘disclaiming’. A disclaimer is “...an interactional tactic employed by actors faced with upcoming events or acts which threaten to disrupt emergent meanings or discredit cathected situational identities” (Hewitt and Stokes, 1975: 1). The disclaimer is presented as an “aligning action” and its aim is to predefine a problematic situation for others inasmuch as it “...reduces their salience as interactional cues” (Hewitt and Stokes, 1975: 1). Hewitt and Stokes (1975) formulate disclaimers in the vein of Schutz’s (1972) typifications. That is, social actors know that other people’s perceptions of their identities are formulated via typifications built on previous social interaction and thus disclaimers provide a way to not have a negative typification available to other social actors on which to judge them in future interactions. They comment, “As individuals construct their acts in imagination, they anticipate the responses of others, including the typificatory uses to which their acts will be put. For the individual, any given act is potentially a basis on which others can typify him... . . . Disclaimers seek to define forthcoming conduct as not relevant to the kind of identity-challenge or re-typification for which it might ordinarily serve as the basis” (Hewitt and Stokes, 1975: 3). There are of course differing types of disclaimer, such as hedging (an expression of minimal commitment to the impending line of conduct, open to change); credentialing (knowing the outcome of an act will be discredited but remaining committed to the act); sin licenses (commitment to a line of conduct, certain of a negative response, but not fearing a specific typification); cognitive disclaimers (anticipating doubts concerning capacity to recognise the empirical facts); appeals for the suspension of judgement (asking the other to hold back what the actor feels will be a powerful affective response until full meaning can be transmitted) (Hewitt and Stokes, 1975).

In similar lines of reasoning to Scott and Lyman and Hewitt and Stokes, Sykes and Matza (1957) refer to ‘techniques of neutralisation’ to characterise the learned methods delinquents use to provide an alternative morality in legitimations or neutralisations of their behaviours. They argue that how internal and external

demands for conformity are neutralised is important for understanding delinquent behaviour and identify five major types. These types are: the denial of responsibility (delinquent acts are due to forces outside the individual and his/her control); denial of injury (although illegal, the behaviour was not immoral and/or did not hurt anyone); denial of the victim (accepted as illegal and immoral but right in the circumstances, i.e. rightful retaliation); condemnation of the condemners (shifting the focus of ones own deviant acts to the motives and behaviours of those who disprove the initial violations); an appeal to higher loyalties (sacrificing the demands of the larger society for the demands of the smaller social group). Sykes and Matza (1957: 669) also recognise that the actor's viewpoint of the situation is important because it reveals how societal norms are manipulated to neutralise actions: "...“definitions of the situation” represent tangential or glancing blows at the dominant normative system rather than the creation of an opposing ideology; and they are extensions of patterns of thought prevalent in society rather than something created de novo”. Of course, delinquency is not the focus of my research, but the manipulation of social norms to neutralise behaviours can reveal how alternative ideologies are situated in relation to dominant ones. Furthermore, the wider purpose of my thesis is to integrate diverse theoretical and methodological approaches so that an inclusive theory of accounts may offer explanatory worth in qualitatively different contexts. In this sense, ‘techniques of neutralisation’ can be regarded another instance of the theoretical framework I am unfolding here because they are accounts that occur at a moral and institutional interface. That is, an interface between people classified by a complex of ruling relations, through institutional discourses (Smith, 2005, discussed in detail later) as ‘delinquent’, and the problematic behaviour at which that social action becomes accountable. These accounts are used to promote a moral self despite accusations to the contrary. In short, moral codes, delineating what is right and wrong, inform social and legal sanctions and social actions deemed to breach the moral code and law are accountable at an institutional interface to the institutional representatives.

Social life is intrinsically moral and an important part of being accepted as a member of society or social group lies in being able to present oneself as a moral actor. The codes that each society takes as markers for morally acceptable behaviour are social norms: “A social norm is that kind of guide for action which is supported by social sanctions, negative ones providing penalties for infraction, positive ones providing rewards for exemplary compliance. The significance of these rewards and penalties is not meant to lie in their intrinsic, substantive worth but in what they proclaim about the moral status of the actor” (Goffman, 1971: 124). The importance of this is that justifying actions, or rather the manner in which this is done and the vocabularies used, is indicative of moral codes. Goffman’s (1971) ‘remedial work’ is analogous to ‘accounts’ as it involves practices such as justifications of excuses, ‘requests’ that challenge recipients to respond through the moral force of obligation and reciprocity, and ‘apologies’ where the flow of disrupted interaction is remedied through acceptance of blame and the ritual of penitence. For Goffman (1971), these ‘moves’ are organized, ritualized and patterned and as such contribute to both the repair and maintenance of social organization. Linguistic resources are a central component of remedial work in interaction.

Mills' (1940) 'vocabularies of motive' and Burke's (1945) 'grammar of motives' are cited as classic foundations of accounts (of actions) because both approaches examine language as a vehicle to communicate explanations of actions (Orbuch, 1997). Where Burke (1945) was concerned with the persuasive tendencies of grammar rather than action or motivation, Mills (1940) thought that the social setting and audience were the origin of motives, not the individual (Orbuch, 1997). For Mills, motives were understood as answers actors give to challenges to their behaviour, which have the potential to disrupt an ongoing interaction sequence.

Another factor to note is that accounts may also map onto wider social variables such as race, nationality, gender and class. For instance, consider Jarvinen’s (2003) study of African and Middle Eastern immigrants. These groups claim that the

unchangeable nature of fixed identity markers cause them social and economic difficulties in their accounts of becoming homeless in Denmark (race and nationality). Gimlin (2007) noted the differences between American and British women's accounts of cosmetic surgery are embedded in the respective healthcare set-ups and related attitudes toward health services and medical procedures in the respective countries (nationality). Also, consider Mullaney's (2007) paper about men who have battered their wives; men and women give differing accounts of the situation and men give different accounts to the researcher compared to their wives: men offer various excuses and justifications to the researcher but frequently offer no account at all to their wives or apportion some of the blame to their wives. Mullaney (2007: 243) argues that male violence accounts are entrenched in wider gender relations when she notes that male violence accounts are a "...verbal form of misbehaviour that relies on and reinforces hegemonic masculinity". Class is not such a clear variable throughout these studies but it is implicit in some. For example, in Weinstein's (1980) study of motives for illicit drug use, class was revealed in class patterned drug use and "...different groups competing with one another for drug laws compatible with their particular ideologies and mouthing different motives as defences". Also, in Crossley's (2006) study of gym goers, gender differences were apparent, but, although class based theories had applicability (for example, Bourdieu's 'habitus'), the sample was too small to make differences noticeable. Zelizer's (1994) study of the social meanings of money (discussed in more detail later) reveals gendered and class based differences in money meanings and uses. Orbuch (1997: 463) notes that Mills' 'motive talk' and Scott and Lyman's 'accounts' "...are significant constructs because they provide a link between culture (collective understandings) and individual behaviour". The importance of this is that it sets a premise to be aware of moral codes influenced by culture and wider social meanings and processes in an account.

The accounts actors give in these social situations outlined above are limited to certain pools of motives. This is further evident in considering these studies in further detail. In these studies, the author reports on the accounts of particular social

groups in particular situations. The substantive topic of research reveals differing account contents, that is, the groups who are researched use moral codes relative to the situation and context to explain their social actions. This acknowledgment of situation and context is what is meant by Mills' 'vocabulary of motives'. These accounts may be the reasons for gym going, accounts of illicit drug use, accounts of cosmetic surgery and so on, but what is of more importance for my research is that more generally these actions are accountable at always moral and sometimes institutional interfaces.

The cultural embeddedness of accounts was explored by Gimlin (2007) by analysing the cross-cultural variations in the form and content of accounts between British and American women who had had cosmetic surgery. Gimlin (2007: 43) notes that the 'forms' of accounts (i.e. justifications, excuses etc.) do not vary widely but the content does. She argues that variations in accounts reflect broader differences in 'cultural tool-kits' made available by each country's health-care environment, drawing on themes such as entitlement, morality, need versus desire, exclusion, autonomy and desire. In the repertoire of arguments that respondents used in accounting for having cosmetic surgery, "financial sacrifice and physical effort were particularly common among Americans. Such explanations have legitimacy within a market-based healthcare system, where individuals with more resources have greater access to medical care; they are also informed by cultural values that link morality to work ethic" (Gimlin, 2007: 55). The financial costs of cosmetic surgery have a very different meaning in Britain, where healthcare is considered to be a "...social right rather than a consumer good or something to be 'earned'. As a result, claims concerning either the monetary value of cosmetic procedures or one's financial sacrifices carry far less weight in Great Britain than do those that frame the pre-surgical body in terms of medical need or social exclusion" (Gimlin, 2007: 56). These points have important substantive and theoretical import for my research. Substantive because they reveal that different societies have different moral codes which deem some uses of money more legitimate than others, and theoretical because the use of techniques by the different nationalities are not that different. It is

content rather than form, then that differs. British women attempt to normalise their behaviour by distancing themselves from American (real or imagined) who ‘have surgery at the drop of a hat’, implying American self-indulgence and obsession with appearance. Conservatism in medical practice and a nationalised healthcare system also make cosmetic surgery harder to defend in Britain, and therefore the British women were more likely to hide it from people. Gimlin (2007: 43; 56) also argues that the accounts offered “redefine the surgically altered body as an authentic representation of the self...individuals attempt to neutralize the negative meanings of cosmetic surgery by employing the arguments, evidence and criteria of evaluation that are legitimized by their own healthcare system and the values that underlie it”. Gimlin’s research is situated in the sociology of the body and health; however, the financial aspects mentioned are important as examples of accounts of money use that do not draw on ‘rational’ economic decision-making, and it reveals that accounts can reflect wider societal differences such as health care provision and the attitudes toward behaviours this can elicit.

Being unable to successfully represent an informed moral self is one reason why ‘strangers’ to a social collective, such as immigrants, are often shunned, because, hard as they may try, they do not have the ability to present a naturalised moral self (Simmel, 1971[1908]; Bauman, 1991; Järvinen, 2003). That is, fixed and easily accessible identity markers such as accent, physical appearance and name (Kiely, Bechhofer, Stewart and McCrone, 2001) give them away as not naturalised. Some traits are not easily changeable in presenting self-identity and can be used to symbolically construct boundaries between natural and other (Kiely et al, 2001; Cohen, 1985). These boundaries are indicative of moral interfaces through which social actions are accountable. For instance, consider Järvinen’s (2003) example of accounts of homelessness among African and Middle Eastern immigrants in Denmark. African and Middle Eastern immigrant homeless have identity markers that make them different from natural Danes, for example skin colour and language barriers (even if Danish is learned, it is likely to be still spoken with an accent). Järvinen (2003) notes that homeless immigrants are constructed as permanent others,



discredited and blamed because they represent a threat to the ‘natural order of things’ (i.e. the constructed but seemingly natural moral code). Homeless immigrants present themselves as ‘permanently on trial’ but use accounting devices such as excuses and justifications to present themselves as ‘respectable after all’. For instance, Jarvinen gives examples of where the immigrant was married to a Dane and subsequently divorced, and although highly educated and skilled in their own country (cases included lawyers and teachers), their skills were not accepted as legitimate in Denmark and they had limited access to social welfare because they were no longer married to a Danish national. In cases where the immigrant had to leave the marital home, they found it difficult to find other accommodation because Danish landlords were reluctant to rent to immigrants. Having no address makes it difficult to find work and language barriers make education complicated. Many of the immigrants also had alcohol problems but were quick to note the homelessness had come first and alcohol use was a way of dealing with the situation. Järvinen’s (2003) study provides an example of how a local situation (being a homeless immigrant) is affected by numerous intersecting extralocal institutional discourses (education, welfare assistance, housing services and employment seeking services) that mediate ruling ideologies, and these issues are pertinent to institutional ethnography (Smith, 2005) (introduced in detail in Chapter 2).

The moral presentation of self is an important ideological function of accounts. Accounts are a way to manage identity in the face of some behaviour that may be seen as morally questionable. Moral representations are not important as indicators of whether a person ‘really’ is moral or not but as signposts to the governing norms of a society (May, 2008). May demonstrates this function of accounts in an examination of how women present a moral self in relation to public norms that constitute ‘good motherhood’. Written life stories of Finnish women born between 1910 and 1960 is the area of May’s (2008) research. The focus is on acceptable vocabularies of motive around divorce and gendered social norms that define good motherhood. May notes that the moral acceptableness (or not) of divorce was tied to the social and political climate and tied to class differences (although these class

differences are arguably historically contingent too). For instance, the older cases focused on material wellbeing because of the prevailing agrarian Finnish society and working class background. The divorced mothers in the older cases recalled that it was not easy to provide children with bare necessities or education and lone mothers had to work extremely hard to provide these. Subsequently, this hard working image is used as a marker of a moral self-image in accounts of divorce in the older cases. In contrast, the younger cases focussed on the emotional aspects of good mothering because divorce was seen as more acceptable by the 1980s and 1990s and the established welfare state meant that food, clothing and education would be provided for regardless so divorced women did not have to work so hard (comparatively speaking) as their predecessors. The women in May's (2008) study had the added complexity of not knowing whether their accounts would be honoured because of the written nature of the accounts and the absent audience. The absent audience needs to be recognised in my research because accounts of time and money may be textually mediated, written for an audience with whom one cannot gauge the reaction, as well as orally.

Honouring is an important part of the account interaction process. That is, whether the justifications and excuses etc given in an account are taken as acceptable. This is dependent on wider cultural and situational factors. For example, Alonzo (1985) notes that the honouring of illness accounts in socially defined situations such as the work place depends on the type of excuse and how many times it has been employed in the past and also the cultural norms of the institution, for instance some workplaces may view illness as a form of weakness or personal failing. Thus claiming to be ill must be done skilfully in order to leave identity intact. Moral meanings are again revealed, in this case being associated with attitudes toward illness and absence, accounts of them and the subsequent honouring (or not).

These points raise interesting questions about the language games actors may deploy to justify actions by claiming legitimacy in reference to the religious or spiritual beliefs or other basis of religious/spiritual communities within the cultural milieu they are to be found. An example of such actions is rational or rhetorical accounting for time and money, in the sense that these actions are culturally determined and subject to valuation by an audience. As Jacobs and Walker's (2004) study explained, the Iona ecumenical community adhere to 'the Rule'. Thus the cultural symbolic boundaries (Cohen, 1985) that demarcate religious/spiritual communities from the wider culture and society in which they are located can be investigated to reveal how their moral theology plays out in practice through their accounting for time and money. Even though some financial/managerial accounting may be utilised in such communities, and doing so may be mediated in a formal rational way, such accounts claim legitimacy in different cultural reference points and the ends may not be capitalistic or financial.

Orbuch (1997: 455) proposes that "Accounts and other related concepts, such as stories and narratives represent ways in which people organize views of themselves, of others, and of their social world", and as such researching accounts of time and money can give insight into how religious/spiritual communities organise their social world through showing the acceptable terms that time and money are accountable in. This builds upon the earlier work of Scott and Lyman, Hewitt and Stokes and Sykes and Matza and others such as Goffman and Garfinkel, by introducing more contemporary work from social psychology and sociology being more closely aligned with what is now termed a narrative approach which "...acknowledges that accounts may reflect culturally embedded normative explanations" (Orbuch, 1997: 460). This relates to another of Orbuch's (1997) points, that accounts are learned just as other behaviour is learned: from peers and institutions. Shotter (1984) too focuses on how people make their behaviour accountable in a moral world, noting that people must account for their experiences in ways that are intelligible and legitimate in their current social context. Shotter also stresses how people must talk about themselves in terms of the social order and socially constructed morality in which

they exist. Jacobs (2005) too notes the point of using narratives to get at the social actor's meanings and values as they appear to them, in his analysis of the role of accountants in the Church of Scotland. As I have noted previously, this moves in the direction I want to pursue in my own research: the actor's definition of the situation.

Characterising accounts as learned from peers and institutions, and situating them in the social contexts they are employed in, provides a basis for acknowledging the organisational qualities that can influence accounts of time and money, because organisations can have sub-cultural norms that operate within the wider society. Furthermore, organisations are influenced by textually mediated discursive practices (Smith, 2005). By this I mean that accounts of time and money, when given in an organisational setting, may be normative: that is, they are ideological because they express or otherwise orient to the interests of the particular organisation. The importance of this is that accounts of time and money given to a friend in mundane interaction will differ from an account of time and money given in an organisational setting. Spiritual/religious communities are certainly organisations with organisational structures that coordinate their activities, but they may also be 'total institutions' (Goffman, 1963) that encompass the majority of the individual's social interactions and relationships. For instance, Findhorn embraces communal living, and so too does Iona, but not to such an extreme degree as Findhorn. One can propose that because of the all encompassing nature of a place like the FF and the learned nature of accounts there, all accounts by its members will express the ideological functions of the organisation, that is, including the FC because of the FF's close alignment with it. What is of interest here is how the organisation of spiritual/religious communities sets themselves aside from other organisational forms and how ruling relations, through institutional discourses affect their local practices (Smith, 2005) such as accounting for time and money. It is anticipated that the organisational and the individual accounts will be difficult to tease apart precisely because of these points about the close alignment of organisation and community and normative accounts.

As Czarniawska (1997) argues, organisational narratives can tell a lot about how organisations project identities of themselves; and as Smith (2005) notes, extralocal social relations coordinate and influence local practices. For Czarniawska (2002: 734), “The process of organising is also, and perhaps primarily, a process of narration. ‘Organisations’ may be treated as a subgenre of a modern narrative, and each organising process produces many such narratives. As such, organisational narratives deserve to be analysed both as organising tools and as the results of organising”: and as I have already noted, an account is a form of narration because it represents how people organise themselves and their social worlds.

By mentioning these points, I am also referring to the necessity to pay attention to the trajectory that spiritual/religious communities display from fruition, through expansion, to their contemporary organisational form. For example, due to increasing membership and the financial and organisational needs this entails, the organisational form of Iona and Findhorn had to develop bureaucratic structures, which has led to contradictions in the original maxims of their belief. Findhorn stresses individuality and abhors capitalism, which is hard to reconcile with a business model needing social control and bureaucratic structures. Likewise, one Iona Community member commented on a lessening community feeling: “As a result of the growth in the number of people wanting to use that facility and so on, we've had to move towards a parallel board like structure, just simply to handle the business. I mean it has almost become Iona plc, which seems to me ridiculous” (Jacobs and Walker, 2004: 376). An overarching theme in considering organisational forms in my research, is the relationship between the sacred (the belief system and how this plays out in social practices) and the secular (the modern capitalist business world) and how this is reconciled at the interfaces where these meet.

It is apparent that the type of accounts that Gafinkel, Sykes and Matza, Scott and Lyman, Mills and Burke, and the other studies I have referenced here, deal with are the everyday social interaction type, i.e. rhetorical. And the type of account the likes

of Carruthers and Espeland (1991), Booth (1993), Laughlin (1988) and (albeit to a lesser extent) Jacobs and Walker (2004) and Jacobs (2005) refer to are the institutionalised, calculative economic type of account, i.e. rational. I want to further clarify where the difficulties in characterising them lie. The purposes of both types are similar and to 'know' each type as different is dependent upon the circumstances in which it is expressed and responded to. However, the more they are probed for the purposes of research definitions, the more the differences between them seem to dissolve. Wittgenstein makes a similar point in exemplifying family resemblances in language games. For instance, it is easy to 'know' what a game is, but in considering proceedings referred to as 'games' ('Olympic games', 'card games' 'ball games' etc.) the defining features of each become difficult to point to and say 'this is a game':

“What is common to them all? – Don’t say “There must be something common, or they would not be called ‘games’” – but look and see whether there is anything common to all. – For if you look at them you will not see something that is common to all, but similarities, relationships, and a whole series of them at that. To repeat: don’t think, but look! – Look for example at board games, with their multifarious relationships. Now pass to card games; here you may find many correspondences with the first group, but many common features drop out and others appear. When we pass to ball-games, much that is common is retained, but much is lost. – Are they all amusing? Compare chess with noughts and crosses. Or is there always winning and losing, or competition between players? Think of patience. In ball games there is winning and losing; but when a child throws a ball at the wall and catches it again, this feature has disappeared” (Wittgenstein, 1953: 31-32 [original emphasis]).

There is a crossover of fragmented characteristics (like the fibres of a rope) that portray a ‘family resemblance’ and give an idea of what a game is: “...the strength of the thread does not reside in the fact that some one fibre runs through its whole length, but in the overlapping of many fibres” (Wittgenstein, 1953: 32). Accounts too are like this, it is difficult to pick out characteristics and point to them and say ‘this is an account’. It is not possible to neatly categorise accounting as a technical instrument reliant upon calculative practices, versus accounting as a way for social actors to offer legitimate explanations of their actions, because what professional

accountants do in their manipulation of numbers is to make decisions visible and convince an audience that those decisions were justified; and to give an account of a morally questionable social action is to make visible why that action was taken and justify it. Furthermore, the idea that actions are accountable at institutional or moral interfaces makes it possible that an action need not be morally questionable for it to be accountable in the same terms.

To pre-empt my later methodological discussion, I, as the researcher and representative of the 'outside world', represent an institutional and moral interface and the responses to the questions I asked were accounts of Findhorn practices. The characteristics of all these instances involve morality, visibility of decisions and techniques to justify. It may seem that morality is devoid in the calculative accounting techniques, but these have their roots in religious morality about proving the acceptableness of one's business decisions in God's eyes, and in modern capitalistic terms, and pursuit of profit still has a moral code of acceptable means. Consider too that time and money are knowable and calculable with numbers, but also rest on experiences of time and money. And consider also the range of techniques available in vocabularies of motives, excuses, justifications, disclaimers and neutralisations: even more so accounts of time and money cannot be described definitively and sharply distinguished. Furthermore, when mundane practices are questioned, the response is an account, although it is most likely closer to the rhetorical type. My point is that in each instance the situation and the means give clues as to which type is being used, so indexical knowledge makes knowing what kind of account is being used clear so that it does not pose a problem in social interaction. The rules are tacit in accounting interactions and can be gleaned from the situation in everyday life. So my problem is theoretical but my approach to it is also methodological, which is why I must clarify what I mean when I refer to a particular 'type' of account and justify this, but also show how such ideas and procedures are utilised by social actors in specific circumstances.

## *Rational and Rhetorical Accounts 2: Context Dependent Forms of Interaction*

Now that an introduction to accounts and instances of differing bodies of research that explore them has been provided, I shall explain why it is beneficial to refer to rhetorical and rational accounts as two broad types. Accounts can be seen to have an affinity with Weber's notions of rational and irrational action, inasmuch as the explanations people give for their actions (i.e. their accounts) can be classified as rational or irrational, but only in the sense that the account may deviate from an ideal type, and this notion is problematic. Further complicating this, the technical type of accounts, involving calculative practices, which Carruthers and Espeland (1991) refer to, are regarded in economic theories as 'rational'. Following Weberian reasoning, it would be reasonable to regard technical/calculative accounts as formally rational and all other types as either irrational, or at least as using a different type of rationality, such as substantive rationality. However, this view is problematic and I will explain why.

Weber's notion of rational and irrational action must, for the purpose in hand, be dissociated from his description of capitalism as a 'rational' system because although both uses of the term are related they can be taken to mean quite different things. Consider this from Weber (2001[1920]: 170 [emphasis in original]):

“Something is never “irrational” in itself but only from a particular “rational” vantage point. For the nonreligious person every religious way of organising life is irrational; for the hedonist every ascetic organisation of life is “irrational” even if it may be, measured against its ultimate values, a “rationalisation””.

The motivations of actors and the meanings they attach to goals may then be interpreted as 'irrational'; “...that is from the point of view of the rational pursuit of a given end” (Weber, 1947: 82). Thus, Weber (1947:83) argues, “For the purposes of a typological scientific analysis it is convenient to treat all irrational, affectually determined elements of behaviour as factors of a deviation from a conceptually pure type of rational action”. Weber's theorising makes sense in the framework of his



ideal type analyses, but it also involves a paradox. If something is considered irrational from 'the point of view of a rational pursuit of a given end' then one would have to make the assumption that either A) rationality is culturally relative, which means no action can ever be irrational, it can merely be using a different system of belief/moral code etc; or B) that there is an overarching rational system and all else must be judged against it. A) Cannot be sustained without severe modification, while B) is a problematic notion because it asserts a monopoly on reasoning. Thus A) needs revised and B) is wrong.

If an account is tied to the general cultural and situation specific milieu in which it is given, and the audience understand the justifications/excuses/etc. given of action, then an account can never be irrational because it needs only to be intelligible and coherent and relative to that cultural and situational milieu. Even if the audience evaluating the account evaluate the justifications etc. of a course of action as unsuitable or insufficient (i.e. they do not honour it), the account is not irrational because the act of giving an account is an attempt to prove the acceptableness of ones actions within a particular moral frame, and is tied to the cultural and situational contingencies of its production. To regard an account as irrational in the case that the audience is from a different culture is also wrong because, although different values and belief systems may deem the account to be non-sensical, the account given is still a rational one relative to the cultural frame of its production and expression. Therefore, to take a constructionist view, accounts are culturally relative and attribution of rational/irrational is not straightforward. This is a sensible version of point A above but it is still not terminologically sufficient.

The issues involved become more complex but also achieve some clarity when the Weberian use of 'formal rationality', as a defining characteristic of capitalism, is taken as a description of an economic system that is logical, calculable, predictable and efficient and as such uses numerical information as a standardised way of communicating accounts of resource use (even though there are narrative elements embedded in the account). Conflicting belief systems can operate within capitalism

and these need not be rational or irrational in relation to themselves or in relation to each other. However, Weber also refers to 'substantive rationality' which regards actions as rational in light of their ends, but these ends need not be economic, they could be religious or emotional etc. Nevertheless, characterising accounts that are not delivered technically still does not get to the crux of the issue, which is the manner in which an account is mediated: its form. Weber (1969, Vol. 1: 85) also described rationality as the calculative means which might bring it about: he defined the "formal rationality of economic action" as "the extent of quantitative calculation or accounting which is technically possible and which is actually applied". What Weber refers to here are technical accounts that rely on calculative practices. This is necessary for economic accounting, because, for example, as Hirst (1976: 14) notes:

"Only formal rationality can adjust means to ends in terms of efficiency since it provides a quantitative measure of efficiency; a qualitative measure of the efficiency of use of resources is logically impossible. All economic action therefore requires formal rationality and is modelled on formal rationality; resources cannot be "rationally oriented" to economic ends without quantitative calculation. The definition of economic action defines it in terms of formal rationality. Formal and substantive rationality are not alternative and equally "rational" calculations; end-rational action in the economic sphere requires formal calculation" [original emphasis].

Thus, the form of an account can be argued to be formally irrational, for example, if it is mediated as a narrative recounting events and claiming legitimacy as virtuous in the terms of some religious belief system or emotionality, instead of justifying action with a series of clear and efficient ledgers with a bottom line. However, these instances could still only be regarded as irrational relative to industrialised nations with capitalist economic systems and even then only in certain cultural and situational contexts and could still, in Weberian terms, be regarded as substantively rational. Therefore an account can never be regarded as irrational. It is less confusing to regard accounts as rhetorical when the reasoning, terminology and linguistic devices used are different from a formal rational ideal type of account (i.e. a specifically modern, capitalistic and numerically communicated account using calculative practices).

But, it is important also to remember that talking of an ideal type of account is a methodological point, not an empirical one. For instance, as Callon (1998) and Miller (1998) point out, even calculative practices, that marker of Weberian rationality, are culturally dependant. And even within professional accounting, the margins are fluid and what might be acceptable practice in one location and/or at one point in time may be regarded as insufficient at another.

Therefore, an account influenced by belief, emotionality or culture cannot be referred to as formally irrational, but, for argument's sake, a capitalist business account may be referred to as formally rational because of the form in which it is mediated, i.e. its form is rational or not. All accounts are substantively rational because they are culturally relative; although there are differing types of accounts and they may deviate from a 'formal rational' ideal type. Accounts that claim legitimacy in religious belief, emotionality or any other culturally influenced frame will be referred to as rhetorical from this point forward, to get at their mediation as different from calculable and numerically mediated accounts, such as those offered of time and money in capitalist business accounts. But in essence, although in certain contexts accounts can be said to be formally rational, in practice all accounts really are rhetorical because they are an attempt to make actions visible and justifiable.

To focus these points about accounts and rationality, it is helpful to present an example of research involving 'formal rational' accounting explored in an empirical setting and which is different from rhetorical accounting. Miller (1990: 605) draws attention to the margins of accounting as "fluid and mobile", and reveals how certain calculative practices come to be used by accountants; he argues that an account is "...an assemblage of calculative practices and rationales that were invented in other contexts and for other purposes". Miller refers to the period between 1900 and 1930, where cost accounting integrated calculation for future costs, not just those already past. This meant that questions of efficiency and waste could be addressed. This changed the governing of factories by making individuals accountable to prescribed

standards of performance by comparing the variance of actual standards with predetermined costs. Thus management were made aware of collective and individual inefficiencies and could systematically eliminate them: a system referred to as 'scientific management'. 'Scientific management' can be taken as a prime exemplar of Weber's formal rationality. Miller (1990) notes that it was the drive for efficiency that created this new type of cost accounting, and it was possible to create it because efficiency was made quantifiable through its defining by statistics, industrial psychology and intelligence testing. In essence, efficiency was normalised and made calculable: "Cost accounting gave monetary form and visibility to the ambitions and concerns of other bodies of expertise within the factory" (Miller, 1990: 617).

This example from Miller helps to illustrate the point that formally rational accounts, though reliant on calculative technologies, are still rhetorical because, to take Miller's example, a situation was defined as problematic and made visible (efficiency) and a course of action (increasing efficiency) was justified in light of the problem. The account was tied to the contingencies of the situation in terms of historical period and culture and a new calculative practice was created. To take a Foucauldian stance, particular discursive practices were used by those who had the power to define the situation to further their interests. Accounting is understood here as a "...disciplining technology which plays a disciplining role in the governing of economic life" (Mennicken, 2002: 20). Furthermore, the accounts rested upon and operated within a moral code which deemed profit desirable and, also involved an institutionally mediated discourse which saw efficiency as the best means to achieve that end. Rational accounts were more efficient in achieving the end because they rest on the assumption of particular quantifiable way of seeing the world. The point here is that the calculative practices were used to account for actions because of the complex of institutional discourses that deemed them acceptable within that cultural setting.

Thus, Miller (1990: 606; 607) argues that formal rational (although he refers to them as 'technical') accounting practices are continually modified and subject to superseding by new technologies, and "accounting is an ensemble of devices and ideas formed at particular times and in particular locales": it is a process of "creating and recreating boundaries". Miller's (1990: 618) conceptualisations of accounting present the important idea that accounts are adaptable in light of diverse factors and are culture and situation dependant: "The criteria for what can count as accounting are historically contingent and only temporarily stabilized..." and "...the calculative practices and rationales of accounting have been assembled in an ad hoc fashion in relation to historically and geographically localized concerns and issues". Miller also points to the important notion that the transformation of accounting as a body of expertise takes place within and through a historically specific ensemble of relations formed between a complex of actors and agencies, arguments and ideals, calculative devices and mechanisms. In this sense, following Dorothy Smith's (2005) arguments (elaborated on in Chapter 2), it is important to recognise the impact of ruling relations, ideologies and institutional discursive practices on local action, in this case the calculative practices used by accountants.

Tying together these diverse perspectives on accounts introduced thus far, the important point to keep in mind, regardless of whether the form of an account is rational or rhetorical, concerns the function of an account. Accounts make decisions visible and in that sense are ways to assert the moral worth of the self in relation to a situation, a cultural milieu and wider societal processes, and occur at a sometimes institutional, but always a moral, interface.

In the fields of psychology and social psychology, the concept of attributions (how individuals arrive at subjective explanations for actions and events in terms of internal and external causes) has been closely linked with sociological forms of accounts in the symbolic interactionist literature (Orbuch, 1997). For example, the self, identity, taking the role of the other and self representation, were themes that

concerned Blumer (1969), Cooley (1902) and Mead (1934) in linking the role of subjective experience to behaviour in social interaction. However, attribution theory tends to concentrate on cognitive rather than social elements and as such moves away from the account as a social practice. I now explore how theorists and researchers from the accounting field conceive of an account as an organisational surveillance practice which creates certain states within individuals.

### ***Seeing and Being Seen: Accountability and the Subject Object Divide.***

The formal rational accounts I have referred to thus far are categorised as “accounting as a technique” by Kalthoff (2002: 29), whereas the abstract version I now go on to discuss is categorised by Kalthoff (2002: 30) as “accounting as a means to control and discipline”. From the body of empirical studies about the practices and techniques of accountants within organisations a main finding is that as the accounting profession has become more institutionalised, the knowledge the accounting practice produces has become increasingly objectified and abstract (Burchell et al; 1980). If this kind of abstraction is characterised as operating at the structural level, then at the level of the individual a different kind of abstraction has taken place: abstracting the concept of an account to non-observable psychological states, in terms of the effects that being accountable has upon the individual. I will discuss these uses of abstraction in turn, paying more attention to the latter. However, it is important to note that both are related.

Burchell et al (1980: 7) have argued that the institutionalization of accounting has occurred at both the organizational and the societal level:

“Within both business and governmental organizations, bookkeeping came to take on a new significance and influence as accounting became a more all embracing form of organizational practice. Implicated in budgeting and standard costing, organizational segmentation and control, and planning and resource allocation, the accountant came to be an increasingly respected member of the management cadre. Accounting departments were created,

specialist staff recruited, emergent accounting systems formalized, standardized and codified, and links with other forms of management practice established. Moreover, accounting itself came to be a more fragmented endeavour with the growing separation of the preparation of the financial accounts from the presentation of internal financial information and the management of corporate liquidity and financial structure”.

As such, accounting's fundamental functional purpose is essentially concerned with the provision of: “relevant information for decision-making” and the achievement of a “rational allocation of resources” (Burchell et al, 1980: 10). The aim of making decisions visible and justifiable is forwarded, although in technical professional formal rational accounting, this operates at a higher structural level and pertains to public legitimacy through rationale for action whereas in the rhetorical form, visibility of decision-making may make claims to morality through other techniques. However, whether it be public legitimacy through governmental decision-making, or moral legitimacy in a religious/spiritual setting (or endless other scenarios), wider social norms, institutional norms and morality are present in both.

Burchell et al (1980: 15) also point to the accounting process as “asymmetrical”, because accounting helps the powerful observe the less powerful but not vice versa, and so “...a rather particular mode of surveillance is established”. This is an important point for my research because it brings into focus the role of power and status in accounting which is interesting to consider in the context of the FF because power imbalances are disliked and equality in decision making is encouraged (I discuss this in detail later). Burchell et al (1980) are referring to the role that formal rational accounts play in governments or large organisations. However, accounting for time and money need not take place on a grand scale; and belief, morality and other institutional relations may impact ideologies on local rhetorical accounting practices. For instance, Iona’s moral code asserts that money and time are resources to be used wisely in a world of deprivation, and this notion leads community members to be strict in personal accounting for time and money. Also, Zelizer (1994) notes that in early 20<sup>th</sup> century America, provision of monies for the poor was strictly

regulated and social workers controlled the purse strings. In this sense, a prevailing ideology ('the poor are hopeless with money') made social workers think it was necessary to show the poor how to budget properly. The social worker's control was rhetorically accountable through the prevailing ideology and moral codes of state welfare (an institutional interface) around an orientation toward money as a resource to be used thriftily (a moral interface).

Accounting theorists have abstracted the concept of accounts by considering its effects upon the individual. In doing this, an account moves away from being an empirical practical action and toward an abstracted and theorised concept. In discussing the concept of an account, I do not wish to emphasise the differences and discontinuities between sociological, psychological and accounting paradigms and their discourse surrounding accounts, but rather to concentrate on making commensurable the discourses between different disciplinary uses of the concept.

Using Bruner's (1990) taxonomy, Boland and Shultze argue that accountability involves two modes of cognition, paradigmatic (or calculative) and narrative, and propose that both are central to constructing the accountable self. I agree largely with Boland and Shultze, through my conceiving of accounts as formal rational (broadly calculative) and rhetorical (broadly narrative), although in my view they place too much emphasis on a perceived split between what they term 'modes of cognition'. They argue that accountability "...entails the giving of an account as in narration of what transpired (a recounting of events in story form) and the giving of an account as in a reckoning of money (a calculation of net balances of events in a transaction form)" (Boland and Shultze, 1997: 63). These ideas are resonant with those I have already introduced. But at the same time it is important to emphasise that categorising 'modes of cognition' as either calculative or narrative is only useful in describing and explaining accounts at an abstract level, for accounts do not operate in such a binary way in social life. Both are present, and differentiating them points up to the two main symbolic forms of organising, representing and expressing an



account. The operation of such practices in social reality carries a rhetorical and ideological function regardless of whether a 'narrative' or 'calculative' 'mode of cognition' is used to deliver the account: an account is a claim that 'this is the case' and for analytic purposes must always be located in, and therefore understood within, an immediate situational context and a wider social and cultural context.

Boland and Shultze (1997: 63) propose that:

“It is through narrativizing a situation that the self and the basic categories for naming and knowing events are constructed. In a narration, the person as a self and the events which comprise a life situation are isolated and brought forth out of the seamless process of unfolding action. These events, the 'facts' of the matter, are established first through narrative and only then available for calculation and reckoning. Efforts at calculation, in turn, refine and elaborate upon narrativized categories which then become available in modified form for future narrativization of experience. To the extent that organizations and accountability are social constructions, the narrative mode of cognition is the engine of that construction process” (Boland and Shultze, 1997: 63).

For Boland and Shultze (1997: 68), the main differences between calculative and narrative modes of cognition are that the calculative mode uses space as its primary dimension for organising experience, the narrative mode uses time. Such a dichotomous view is not an accurate view of social reality. For example, they propose that a calculative mode of organising experience uses a hierarchical scheme to classify and record officially recognised events, and thus a metering of time into standardised variables represents a spatialization of time, whereas a narrative treatment of time differs by imposing its own boundaries of beginning, middle and end, so that “These time markers are specific to and contingent on the situation in which the narrativized events occurred” (Boland and Shultze, 1997: 68). However, it needs to be acknowledged that numerical information (which is what Boland and Shultze are arguing is constitutive of the calculative dimension) is not essentially different from the things it represents: the spatialization of time into standardised variables is the modern Western disposition toward time (Adam, 1990; Weber,

2001[1920]). The unidirectionality and seriality of time are modern conceptions of time (Adam, 1990) and a reliance on calculation and organisation is a part of modern Western culture. Applied to Western societies, the narrative and the calculative manner of organising are part of the same 'frame of mind'.

Boland and Shultze (1997) propose that this 'separation' between the calculative and narrative is significant to the construction of the self through accountability. Through separating the self from others through segmentation and calculation, comparing and contrasting against the norm becomes possible: "It is the self that is compartmentalised into established, commodified categories such as skills and traits which are used to assess net worth" (Boland and Shultze, 1997: 68). The self as reflected from the narrative mode is a convergence of a host of possible past and future selves, "...a complex of dialectically integrated possible selves" (Boland and Shultze, 1997: 69). This is a form of the representation of self through separation of the self from others, as proposed by Roberts (1997). Boland and Shultze propose that the calculative and narrative roots of accounts are also the genesis of Roberts' distinction between hierarchical and socialising accountabilities. Roberts (1997) divides accounting into individualising and socialising forms, associating the former with Habermas's 'purposive rational action' (or 'work') and the latter with 'communicative action' (or 'interaction'). To illustrate what is meant by the individualising form, Roberts argues that, like the infant becoming aware of its self for the first time by viewing itself in the mirror, offering a clear distinction between outside and inside, self and other, so accounting holds a mirror up to action and its consequences in a way that creates a focus within the stream of lived experience; and that is the focus of being an individual (Roberts, 1997). The distinction Roberts appears to be making here and Boland and Shultze make above (although they all argue it rather poorly), is similar to ideas in my view articulated better by Mead (1934), Schutz (1972), Weber (1947) and Simmel (1990[1900]) concerning the subject/object divide, and Adam (1990) concerning the social experience of time. Mead, Schutz, Simmel and Weber all recognise the subject/object divide as the process of becoming aware of one's self as differentiated from others and an

awareness that others too are aware of the differentiation and perceive of themselves and others in these terms. This awareness is the distinction between 'I' and 'me' (Mead, 1934), 'I' being the response to the attitudes of others and 'me' being the self conceived in terms of the point of view of others. People are aware that others have typifications of them in mind, as they have of these others, and this is continually revised in light of new information, with each person wishing to portray their self as a moral self and to avoid negative expressions of self that may be held against them in further typifications (Schutz, 1972). This occurs within what Weber (1947) calls the 'infinite flux', or what Schutz (1972) recognises as a phenomenological stream of consciousness, a conception Adam (1990) argues is a product of the Newtonian conception of time as unidirectional, but which has come to permeate people's (or at least Westerners) experience of time. My argument here is that if Robert's (1997) conception of an account as 'a mirror to action and its consequences' and Boland and Shultze's concept of the accountable self as 'a complex of dialectically integrated possible selves' are recast with some classical sociological knowledge, and framed in relation to the other sociological material I have introduced in discussing an account as a social practice, then an account can be regarded as a practice that organises action to make it visible and intelligible to others, and does so in a rhetorical way that is appropriate to the circumstances and preserves the presentation of a moral self. That is, it explains that which has been made visible as an appropriate course of action in a given set of circumstances.

Using Foucauldian theory, Roberts argues that accountability and the subject/object divide inform the possibility of alienation of the self which occurs through the dialectic of seeing and being seen: "...the self is discovered only in the process of being called to account by others...Accountability in confronting self with the attitudes of others comes thereby both to address, confirm and shape the self" (Roberts, 1997: 44). By making courses of action visible, a situation is created whereby one knows that one may be called upon to explain an action retrospectively, thus the prospective determining of a course of action may be altered in light of 'what others might think'. Of course, as Hewitt and Stokes (1975) note, one may disclaim

future actions through a number of techniques, but this action can only be prospectively disclaimed to an audience if it is verbalised. These points further bolster the idea of accounts of any type as rhetorical and ideological. That is, accounts are used to convince an audience that an action or course of action is justifiable and correct. It is also important here to recognise the symbiosis of accounts and the actions they describe, that what one says is the case may or may not actually be the case, the researcher does not have access to the 'truth' of the matter, all one has is the account; and, as has just been indicated, this is ideological and hence gives insight into the particularised norms of a social collective through the moral code.

Where the individualising aspects of accountability are present in organisational structures through detachment, impersonality and individual self interest (also all attributes of Weber's rational capitalism), then Roberts (1997) argues that the socialising aspects are evident through solidarity with others and thus offers an alternative source of identity by confirming the self through the interdependence of self and other. The importance of Roberts' identification of individualising and socialising accountabilities is his insistence on the duality of 'moral and strategic dimensions' (Roberts, 1997: 56). For my research, Robert's ideas inform the idea of multiple accounts for one action, and this ties into ideas already mentioned. That is, different situations call for different accounts: an account of economic action in a business meeting calls for a different account of economic action between a social worker and a service user; calls for an account of economic action on Iona and at Findhorn differ, because each has a different moral code which needs to be adhered to in order to present a moral self and each is mediated by different institutional and/or social relations.

Individualising accountability is linked by Roberts (1997) and Jacobs and Walker (2004) to Foucault's (1991) notions of disciplinary power, proposing that accountability is maintained by the formal structures of organisations exemplified by

accounting practices. Individualising accountability can be destructive in the sense of constructing the self as an atomised individual and obscuring the interdependent nature of organisational life (Jacobs and Walker, 2004). This process is coherently stated by Smith (2005), in proposing that institutional discursive practices have the ability to impose ruling ideologies, through institutional texts, on diverse local sites and coordinate action and practices. So, for example, cost accounting procedures create a situation whereby employees are compared with each other via numerically mediated instruments and must heed procedures in order to be accountable.

In relating this discussion of accountability at the individual level back to religious belief and accounts of time and money, Hardy, Ballis and Jacobs' (2007) case study of Ellen G. White (a "prophetess" and co-founder of the nineteenth century sect 'the Seventh Day Adventists' (SDA)), is a relevant link (Hardy et al, 2007: 2). A main finding from Hardy et al's (2007: 2) research is that:

"In Adventist discourse, God is depicted as an accountant, while the most sacred activities in the heavenly domain are described using the imagery and language of accounting. Perhaps it is this marriage of the practical technology of accounting and the process of religious examination which provides for an ultimate form of accountability and control".

For the SDA, a central doctrine is the investigative judgement/audit, and this is indicative of symbolic power that can be "drawn upon to compel and control individual social behaviour through technologies of confession and examination" (Hardy et al, 2007: 5). SDA theology differs from its Protestant roots on the point of predestinarianism. For SDAs, God audits the living through His 'Ledger of Heaven' to decide who will spend eternity with Him and who will be cast to eternal damnation (Hardy et al, 2007), whereas for the protestant, the fate of the individual is predetermined and no 'worldly' actions may change this. In the Ledger of Heaven, the sins of the individual are sorted and arranged like transactions on a financial ledger (Hardy et al, 2007). This constantly reinforced the need for the SDA follower

to examine their personal and business intentions and motives: in essence to audit the self. The importance of these ideas to my research is that the moral code of the SDAs, like that of the European post-Reformation Protestants, influenced their personal and institutional accounts of money.

It is helpful to summarise the discussion so far in order to be clear about what accounts are. I have used conceptions that are grounded as social practices (accounts as a technical instrument, as a rhetorical device, as a narration of events, as a justification, excuse, disclaimer, neutralisation or explanation of a course of action to preserve the identity of the moral self), and also used conceptions that operate theoretically at a more abstract level (alienation, subject/object divide, temporal organisation, visibility). What is important to note is that, as Garfinkel (1967) proposes, social actors use their methods for all practical purposes. That is, the empirical, grounded practices are engaged in by social actors and used to achieve practical goals. The abstractions I have referred to in the latter part of this introductory section are products of theorising about the purpose of an account in terms of what they delineate and how they come to represent what they now represent. Abstracting accounts also aims to theorise the psychological states involved with the actor seen as largely unconscious of why and from where such feelings have come. In addition, knowledge of how accounts are deployed in grounded practice is also important. As I hope to have covered here, ideas from accounting literature that focus on the individual and small-scale interaction as the unit of analysis have various continuities with 'accounts' as sociologists perceive them, that is, as everyday social practices, governed by cultural norms and rules, in which a social actors justify, excuse or otherwise explicate a course of action relative to a particular cultural frame. I now go on to focus on a discussion of accounting practices in the Iona community because it is qualitatively relevant to my theoretical research and my case study.

### *Genealogies of Accounts and Dispositions toward Time and Money*

In discussing the genealogies of accounts, Jacobs and Walker's (2004) research regarding accounting practices in the Iona community is interesting. Their ethnographic study is important to my research as a cognate study, interested in largely the same substantive topic. Jacobs and Walker's (2004) theoretical ideas as applied to the Iona study, in conjunction with other studies of accounting in religious institutions and the numerous studies of rhetorical accounting practices I have referred to thus far, are helpful in developing a critique of accounting studies that fail to acknowledge the full implication of the rhetorical aspects of accounting. My research generates new theoretical ideas about this, which later I shall explore in a commensurable setting, The Findhorn Community.

The Iona community has a Rule that operates at the borders of rational accounting and rhetorical accounting. The Rule relates to prayer and bible reading and meeting with each other to account for the use of time and money. This is recognition of Christian stewardship that posits that money and time are gifts from God to be used modestly in a world of deprivation. The Rule operates at the borders of rational accounting and rhetorical accounting, in that calculative practices are utilised in justifying expenditures, but this occurs within a moral religious code, and in order to project a moral self-image the community members must account for resources in ways acceptable to the community. My case study, as an example of the theoretical and methodological work I pursue in Chapters 1 and 2, investigates the FF and FC (which has some comparable features with Jacobs' and Walker's Iona study), examining their ideological discourses, so as to ascertain the prevailing normative moral code, with a particular focus on time and money. It explores the community in situ to observe how the ideology is lived out as a practical accomplishment between members in their everyday lives. As part of this, it is necessary to consider their accounts of time and money at the individual and institutional/organisational level and to explore social relations, institutional discourses and ruling relations that impact upon the local accounting practices.

Recognising that particular religious communities account for time and money in particular ways is essential in exploring the moral codes that provide acceptable vocabularies of motive within those communities. However, to understand these and to offer any explanation of how they may differ from the accounts offered in the wider societies in which these spiritual religious communities operate, the genealogies of modern attitudes toward time and money and rational and rhetorical accounts of them must also be understood. This is a complex process that involves explanation of the links between religion, science, quantification and modern capitalism and how these impact upon contemporary minds, via intergenerational learning, and provide for acceptable vocabularies of motive in particular cultural instances and contexts within societies. This is important in understanding how certain dispositions become instilled in the individual and influence social actors to think and act in certain ways, or at least makes some courses of action more likely than others. This 'certain disposition' can be illustrated through related sociological concepts such as frame of mind (Explained in an earlier footnote), culture<sup>4</sup>, and symbolic boundaries<sup>5</sup>.

The individual and collective frame of mind is unconscious or unexamined inasmuch as the various historical processes that had a guiding influence upon the disposition are largely forgotten, yet aspects of the disposition still endure<sup>6</sup>. I use Weber's term, 'frame of mind', to conceptualise a cultural, or collective, disposition toward things such as time and money that, while undoubtedly having variation between individuals, has common characteristics. As such, a 'frame of mind' particular to modern Western and/or industrialised nations can be compared and contrasted with

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4 Culture is a 'meaningful' method of differentiation of one group from an 'other', comprising of ideas, values and beliefs that are common to a particular group and also embodied in symbols and artefacts (Inglis and Hughson, 2003). Culture is learned through generational transmission and is arbitrary: it is enduring but not natural or inevitable (Inglis and Hughson, 2003). Culture is an often taken for granted 'lifeworld' and is only challenged when it becomes 'defamiliarised' by contact with and scrutiny of an 'other' (Inglis, 2005).

5 Cultures symbolically define themselves and their identities in relation to another, and when alien cultures meet, a syncretistic cultural form may appear (Cohen, 1985).

6 This process is of raising an abstraction or practice up to higher level of synthesis and destroying or forgetting the means used to achieve the end (Crump: 1990). A theoretical example involves modern conceptions of time as described by Elias as part of a 'civilising process' (1978[1939]; 1992). I discuss Elias' and theories of time in detail later.



different cultures geographically and historically. One way this could be practically researched is to construct an ideal type that pulls out the common qualities of a frame of mind that one wishes to compare and contrast. By ideal typifying accounts of time and money, they would represent accepted vocabularies of motive that map onto dominant ideologies in the form of moral codes. However, a distinction needs to be drawn between ideal typifying vocabularies of motive, and ideal typifying accounts. Ideal typifying accounts for the purposes of my research would involve comparing empirical data from particular communities with a theoretically conceived pure type of action, and this is problematic. As Papineau (1976) proposes, ideal typification may be acceptable in the early stages of a research programme, when new knowledge is being proposed, falsified and recast. An ideal type can provide an analytical benchmark that is to be revised in light of new knowledge. It has no empirical instances because it has no reality (Papineau, 1976). However, Papineau's argument, and others of that ilk, take examples from pure sciences and adapt them to the social sciences. Observing and interpreting social action is a completely different endeavour to observing natural phenomena. Ideal types in the social sciences are necessarily and purposely a one-sided emphasis of certain characteristics of groups of people or institutional organisation (for example, 'Calvinists' or 'bureaucracy') (Hekman, 1983). To propose ideal types of accounts would mean constructing ideal abstractions, and then comparing empirical data with those abstractions, which would reduce the complexity of accounting techniques and vocabularies of motive to a general level. For this reason I do not intend to use ideal types as a methodological benchmark to be used in data analysis. However, I realise that some of my characterisations can be seen as ideal typical. This is only for descriptive purposes. For instance, I write of rational accounting as a set of calculative practices, and why I refer to it in this way is explained comprehensively above, nevertheless, the diversity of calculative practices, the unique formulas for reckoning specific information in specific circumstances would involve providing a never-ending list of specificities. Likewise, with rhetorical accounts: the vocabularies of motive involved in the idiosyncrasies of situations would be too varied to list. For this reason, rational and rhetorical accounts can be regarded as ideal types, but only for descriptive purposes, not methodological or analytical. Relatedly, I do not intend the moralities they

pertain to be regarded as ideal typical, for the vocabularies of motive will reveal the moral code and this is likely to be as idiosyncratic and varied as the motives. What is important for my research is how social actors accomplish their practical actions within their perceived moral codes, and methodologically and analytically I tackle this in Chapters 2 and 4.

Many theorists have identified social, cultural, economic, religious and scientific shifts that have disposed the modern mind to particular ways of thinking about and having attitudes toward time and money that influence accounts of them in everyday life and in the business world (Weber, 2001[1920]; Carruthers and Espeland, 1991; Adam, 1995; Aho, 2005; Crosby, 1997; Elias, 1992; 1978[1939]; Thompson, 1967; Crump, 1978; 1990). Isolating and focussing on religion as a catalyst for particular conceptions of accounting for time and money is substantively relevant to my research. Multiple other influences and advancements, especially in science, and the application of mathematics, facilitated unintended social changes, and these too will be sketched in. Using Foucault's ideas (from the Archaeology of Knowledge (1994[1969])) to think about the genealogy of accounts and accountability, and about the genealogy of how the modern Western mind has come to conceive of time and money as it now does, it can be argued that multiple diverse and unrelated ruptures and discontinuities in ideologies and practices, eventuated in new discursive practices. Non-teleological consequences made new utterances and statements possible. For instance, qualitative ideas being recast as quantitative ones can be traced out through religious, scientific and economic developments.

It is necessary to clarify the Foucauldian notion of 'genealogy' here before moving on. Foucault (1994[1969]) proposes that certain conceptualisations of phenomena are bound to, and only make sense in, particular historical periods. Therefore, for example, merely tracing the succession of theoretical formulations in scientific disciplines is an inexact form of history; it also needs to be acknowledged that concepts are polyvalent (Foucault, 1994[1969]). If concepts are regarded as functions

of theories, then their history will be identical with the development of theoretical formulations (Foucault, 1994[1969]). Thus the socio-historical process whereby social actors have arrived at conceptions of time and money and the practices they use to account for them is a vastly complex product of shifts in thinking and in practices that are not necessarily linked on the surface, but have nonetheless contributed to a particular, though not inevitable, set of ingrained practices. In this vein, a genealogy of accounts conveys a focus on outcomes of the past rather than a quest for the origins of the present and as such, genealogies of accounts are closely linked to genealogies of calculation (Miller and Napier, 1993).

It can be argued that religious/spiritual belief has the capacity to affect and determine aspects of life seemingly not linked on the surface to those beliefs, such as accounting for time and money. Weber's (2001[1920]) The Protestant Ethic and the Spirit of Capitalism (The PE) is a study of how the Protestant reformation in the 16<sup>th</sup> and 17<sup>th</sup> centuries contributed to the transformation from the 'traditional work ethic'<sup>7</sup> to a 'modern capitalist work ethic'<sup>8</sup> and has been highly influential in linking religious belief, accounting as a moral practice (rhetorical accounts), accounting as a business practice (rational accounts), and modern dispositions toward time and money. In The PE, Weber's aim is to discover the origin of the Protestant ethic and link it to the ancestry of the spirit of capitalism (Kalberg, 2001: xxi). He argues that there is an inner affinity<sup>9</sup> between ascetic Protestantism and modern economic rationalism/modern culture of capitalism. His is a study of whether, and to what

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7 The traditional economic ethic was a view of work as a necessary evil and no more important than other areas of life such as leisure, family and friends. When enough economic reward was accumulated to satisfy substantive needs, work ceased (Kalberg, 2001: 1xxviii). As Weber (2001[1920]: 39) argues, economic traditionalism bred a particular disposition toward money "People do not wish "by nature" to earn more and more money. Instead, they wish simply to live, and to live as they have been accustomed and to earn as much as is required to do so". This theme will be explored further through Simmel's (1990[1900]) discussion of the 'philosophy of money' and avarice.

8 According to Weber, the modern capitalist work ethic appeared in the 16<sup>th</sup> and 17<sup>th</sup> centuries and involved the rational organisation of free labour, systematic pursuit of profit, and an 'ethos' or 'work ethic' disposed toward these values (Kalberg, 2001: 1xxviii).

9 An implication that there is an internal connection between two different phenomena rooted in a shared feature and/or clear historical linkage although the causal relationship is not strong enough to be said to be determining (Kahlberg, 2001: 1xxvii).

extent, religious influence co-participated in the qualitative formation and quantitative expansion of this spirit across the globe (Weber, 2001[1920]: 49). Important questions which Weber attempts to answer are: why is it that modern people feel the need to work in a vocational calling? Why do modern people view time and money as resources and feel the need to account for them? Why do modern people feel the need to have organisation in their lives? All these questions carry the same appendage: why are these observations the case when such dispositions are neither natural nor inevitable?

In answering such questions, Weber (2001[1920]) analysed the writings, sermons and teachings of influential church reformers such as John Calvin, Martin Luther, Richard Baxter and John Knox, and also early capitalists such as Benjamin Franklin (also a political thinker and physicist among other things). These were people with 'unusually strong minds', an attribute that was needed to break the mindset of economic traditionalism (Weber, 2001[1920]). These sporadically-appearing charismatic leaders did not shatter the traditional economic ethic single-handedly. Re-organising of lives common to whole groups of people, oriented toward profit and the rational organisation of labour and capital, was needed (Weber, 2001[1920]) The transformation to the modern economic ethic was a long and continuous process of education and socialisation (Kalberg, 2001)<sup>10</sup>.

Perhaps the most vital doctrine of the Protestant reformation that marked its contrast with the Catholic Church (and economic traditionalism), and was instrumental in creating a belief that was strong enough to elicit practical change, was the doctrine of predestination. Predestination, a doctrine of which John Calvin was an ardent espouser, dictates that God pre-ordained the salvation of some whilst leaving the remainder to eternal damnation. Since no person can change God's will by their 'this

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<sup>10</sup> Essentially, Weber's method and analysis in The PE involves ideal typifying Protestant religious groups such as Calvinism and Puritanism and contrasting them with the dominant Catholic religious ideology that held sway at the time of the reformation. It is not only the religious ideologies Weber contrasts, the practical actions that are informed by the beliefs, those actions that are instrumental in bringing about change, too are contrasted.

worldly' deeds, they have no way of knowing if they are among the elect to be saved, or eternally damned. The main practical difference between Protestant religions and the Catholic Church is that predestination deemed that living an organised life according to prescriptive rules was God's will, whereas the Catholic doctrine was that sins could be atoned for through 'good works'. Calvinism and Puritanism viewed God as vengeful yet unknowable, and thus predestination led to massive feelings of fatalism, despair, anxiety and loneliness among the faithful (Weber, 2001[1920]). To ease the anxiety, an appendage was added to predestinarianism, namely that wealth could be regarded as a sign of election. However, this created a paradox of its own: to be frivolous with resources was deemed sinful. Therefore, Calvinists invested surplus value back into their ventures, thereby creating more profit.

Catholics in the Middle Ages never asked 'am I among the saved'? They assumed they were, if they were 'good Catholics'. The Catholic Church acknowledged imperfection and provided confession to ameliorate the sinner's anxiety. An 'account' of sinful behaviour can be balanced in the long run by repentance and the frequent practice of charitable good works as penance (Kalberg, 2001: xxix). This was a cycle of sin, atonement and forgiveness, a series of isolated actions, rather than placing a series of uninterrupted psychological rewards upon a systematised, rigorously directed way of life. Medieval Catholics were distrustful of merchants and businessmen, because usury and profiteering were sinful (Weber, 2001[1920]; Aho, 2005). Catholicism maintained that a lust for gain placed riches above the kingdom of God and thereby endangered the soul and exploitation of persons on behalf of economic gain opposed the Christian ethic of brotherhood and solidarity (Kalberg, 2001). For Weber, the Medieval Catholic frame of mind was typical of the traditional economic ethic. In contrast, Calvinists found psychological rewards in making work sanctified and methodical (to work was to generate wealth, and wealth was a sign of the elect) and it became providential (acquired a religious value: salvation) and thus reassured the congregation of their elect through methodical vocational work (Weber, 2001[1920]).

The pursuit of riches as an end in itself is the peak of reprehensibility for the ascetic Puritan, argues Weber (2001[1920]). However, acquisition, when it is the fruit of vocational calling, is God's blessing, and was seen as the highest ascetic – and visible - means for believers to testify their elective status: “Indeed the Puritans' sincerity of belief must have been the most powerful lever conceivable to working to expand the life outlook that we are here designating as the spirit of capitalism” (Weber, 2001[1920]: 117). Restrictions that opposed the consumption of wealth were used for production in the form of investment capital, the importance of this posit being that there was an impact outside the realm of religion:

“The complexity of this issue is above all apparent in the summum bonum [“supreme good”] of this “ethic” [modern capitalism]: namely, the acquisition of money, and more and more money, takes place simultaneously with the strictest avoidance of all spontaneous enjoyment of it. The pursuit of riches is fully stripped of all pleasurable (eudämonistischen) and surely all hedonistic, aspects. Accordingly, this striving becomes understood completely as an end in itself – to such an extent that it appears as fully outside the normal course of affairs and simply irrational, at least when viewed from the perspective of the “happiness” or “utility” of the single individual” (Weber, 2001[1920]: 17 [original emphases]).

The above quote from Weber provides explanation of a process in which a religious belief system created a situation whereby time and money became viewed as resources, and these resources were not to be enjoyed but to be invested in the glory of a higher order. Weber's argument is that modern capitalism retains this work ethic and the entire system is dependent on commitment to efficient use of numerically accountable resources, even if the aims now are capitalistic (profit) rather than religious (salvation). Thus it can be argued that the crux of the PE thesis is that: “The Puritan wanted to be a person with a vocational calling; today we are forced to be. For the extent that asceticism moved out of the monastic cell, was transferred to the life of work in a vocational calling, and then commenced to rule over this worldly morality, it helped to construct the powerful cosmos of the modern economic order” (Weber, 2001[1920]: 123).

The PE thesis is relevant to the wider ideas presented in this chapter, as an example of how religious belief affects social practices, and also as an inquiry incorporating theory and method to investigate the genealogy of double entry book-keeping both in the economic/monetary sense and the sense of balancing positive and negative moral deeds. It also demonstrates the trajectory of acceptable (or not) excuses, justifications, disclaimers, neutralisations, or explanations etc. for time and/or money use and how these permeate modern western dispositions and the practices surrounding these. Using Weber's The PE thesis (among other literature) as a starting point, the basis of a modern attitude toward time and money (typical to industrialised nations) can be theorised and used to show how that frame of mind, cultural milieu, and the contingencies of situations, combine to legitimise some justifications for time and money use and illegitimate others. The moral code has its roots in a religious belief system that does not hold as much power as it once did, yet the most acceptable vocabularies of motive used to account for time and money are still that they are valuable resources and should not be wasted or used frivolously. That is, there is a moral code (which co-exists with others) in industrialised modern societies that still views the wasting of time and money as morally reprehensible, and the saving of them, and hard work in a vocation to obtain them, as morally worthy. My research interest is not so much in providing similarities or contrasts between such an ideal typical frame of mind and that prevailing in a spiritual/religious commune, more in how accounting for resources reveals the practical applications of moral codes.

Tracing the genealogy of double entry bookkeeping and rhetorical accounting practices was not the direct aim of The PE, but still Weber's methodology has some similarities with that of Foucault (1994[1969]), with both recognising the discontinuities and ruptures (for example, the Protestant reformation, modern secularisation) that give rise to new discourses, and retaining a sense of continuity and totality (i.e. a genealogy) throughout their analyses. In Weber's case, in recognising that the Catholic Church retained an ethos closer to economic traditionalism, he wanted to explore the ramifications in modern settings. In early

20<sup>th</sup> century Germany, Weber (2001[1920]) noted that Catholics tend to stick at one job and become master craftsmen, whilst Protestants streamed through the factories at comparatively higher levels (i.e. the starting point for Weber's The PE thesis) and he concluded that there must be something that links respective belief systems, other social variables and work ethics for Protestants and Catholics:

“In these cases the causal relationship is undoubtedly one in which a learned inner quality decides a person's choice of occupation and further course of occupational development. And this learned quality is influenced by the direction of one's upbringing and education, which in turn is influenced by the religious climate of one's native town and one's parental home” [original emphasis] (Weber, 2001[1920]: 6).

Weber's (2001[1920]) connection of the 'Protestant ethic' and the 'spirit of capitalism' links practical accounting as a business technique with the emergence of capitalism and the rise of rationality. Indeed, rational capital accounting is a crucial part of Weber's (1947) definition of modern capitalism, i.e. that rational capital accounting is the norm for all large industrial undertakings concerned with the provision of everyday wants, and involves the valuation and verification of opportunities for profit making and success by means of valuation (goods and money) of the total present assets. Accounting makes it possible for capitalists to evaluate rationally the consequences of their past decisions, calculate current and forthcoming resources, and to compare and assess alternatives for future investments (Carruthers and Espeland, 1991). The unit of such accounts is money, which is calculable, efficient and rational as an instrumental means. One of Weber's central claims is that double-entry bookkeeping facilitated rationality and capitalism and contributed to a 'rational world view', because accounts help make decision-making more rational and so contribute to the maximisation of profits (Carruthers and Espeland, 1991).

Aho (2005) argues that the Catholic sacrament of confession provided the basis of business accounting and method for Catholic merchants to demonstrate their moral purity. However, that Aho's and Weber's theses differ need not distract from the



wider picture. That is, whether the Protestant work ethic and disposition to methodical work, or the Medieval Catholic merchant's desire to make visible and justifiable monetary investment, came first in influencing the spirit of capitalism is not the issue. Which came first and which had more influence and similar questions are irrelevant because they were not set against each other in such terms in the context and instances of their occurrences. Both occurred and are related to different discursive practices. The crux of the matter is that they both represent ruptures in thinking and the birth of new discursive practices, and both contributed, though not intentionally, to the outcomes of the modern world.

The transformation of confession from canonical penance to papal law (in the Fourth Lateran Council of 1215) was the change from a penitence ritual that was observed once in a lifetime, to the regular and repeated confession of sins to a priest, and this created “...an epidemic of scrupulosity<sup>11</sup>” (Aho, 2005: 25). The Catholic concern for legitimacy in business ventures was related to papal prohibition on usury, i.e. it was sinful to accrue interest on loaning money (Carruthers and Espeland, 1991). Medieval Catholic merchants, Aho (2005) argues, used bookkeeping to account for the state of their souls and justify their activities, not simply as a business activity. Double-entry bookkeeping developed in Medieval Catholic Italy in around 1340, two centuries before the Protestant reformation. Prior to this, Medieval business accounts were rambling narratives interspersed with numbers, serving mainly as a memory aid to businessmen – thus the audience was the proprietor alone (Carruthers and Espeland, 1991). From the Middle Ages through to the 18<sup>th</sup> century, the audience was divine. Frater Lucas Pacioli, a Franciscan monk, published the first accounting textbook in 1494, although he did not invent the method. Pacioli recognised the efficacy of pious invocations in establishing legitimacy and enhancing credibility: “The end purpose of every business man being to make lawful, and fair enough profit to keep himself substantially; but he must always commence his affairs in the name of God, whose name must appear at the beginning of every manuscript, always bearing His Holy Name in mind” (Pacioli, 1494: 4, in Carruthers and Espeland, 1991: 38).

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11 Indeed, Kaplan (1999) notes, the term ‘scrupulous’ comes from the Roman word scrupulous: their smallest unit of measurement (around 1/24 oz).

Pacioli was not the first to devise or write down the DEB accounting method, but he was the first to get it published, which Thompson (1994) argues is as much product of the availability of the printing press and the need for quantification and set ways of presenting information, as it was anything unique or superior about Pacioli's particular way of presenting the method.

Aho (2005) also points to the possibility that private penance was derived from Hindu practices and Greek medicine, with the aim of penance being to heal the soul by balancing it with contrary virtues: covetousness cured with alms giving, gluttony with fasting. The importance is that these ideas are a pre-cursor to a modern frame of mind in which states of anxiousness must be atoned for in order to be alleviated, and this discourse of disequilibrium as undesirable and in need of balance provides a link between the concept of an account as a numerically expressed justification of expenses and a justification of morally questionable actions in everyday life.

An important difference between Aho and Weber is that, while Weber argues the organised life of the Puritans bore a rational frame of mind to plan for the future to signify membership in the elect, Aho argues that Catholic merchants found penance in scrupulously recording their activities: "The penitent's circumstantially detailed, quantified moral ledger aided them to represent their life to their confessors according to a simple yet thorough narrative, and helped them trace their moral progress or regress" (Aho, 2005: 35). There is a similarity between this style of account with both the rational type and the rhetorical type. Economic decision-making is made visible and rhetorically presented as justifiable. It is also used to present a moral self that is indicative of the moral code of that particular society in that particular context and at that particular time.

Carruthers and Espeland (1991) recognise the links between accounts, rationality and capitalism but they point also to the rhetorical aspect: “The rationalisation of life has been more than the overall increase in the “calculability” or rationality of decisions. It has also been a change in the rhetoric used to represent decisions. . .A double-entry account is an ‘account’ or interpretive framing of some set of business transactions, and it has a rhetorical purpose” (Carruthers and Espeland, 1991: 34). Of course, sociologists such as Weber, Giddens and Garfinkel have noted that subjective interpretations of objective acts are as important as the objective acts themselves, and as Carruthers and Espeland (1991: 35) note, “When used in this way, an interpretive frame constitutes a form of rhetoric: its purpose is not simply to inform but also to convince”.

An important difference between technical (what I have termed rational) and rhetorical accounts lies in the fact that technical accounts are seen as an instrument and therefore neutrality is assumed, and they allow the precise calculation of numerically mediated information. In this sense, technical accounts are concerned with “...the rationality of decisions rather than the rationalization of decisions” (Carruthers and Espeland, 1991: 36). Carruthers and Espeland propose, similarly to Weber and Aho, that double-entry bookkeeping had cognitive consequences in that it created new categories for classifying and evaluating business transactions and help to organise and make sense of the world, and “Consequently, the relationship between accounting and behaviour was not a unilateral one: double-entry bookkeeping was devised to account for business transactions, but once established, it altered those transactions by changing the way businessmen interpreted and understood them” (Carruthers and Espeland, 1991: 36). Religious belief may no longer have as direct an influence in modern Western secular societies, but its legacy can be argued to have been influential in creating a set of ideas with their own indexical discursive coherences, bound to particular times and spaces, whose outcomes influenced later rational frame of mind and practical actions in modern Western societies.

### *A Modern Frame of Mind: Quantification and Accounts of Time and Money.*

Although Aho and Weber trace modern accounting to various important developments between the 13<sup>th</sup> and 17<sup>th</sup> century, the frame of mind (of which accounting in religious terms is only one part) centred on quantification and measurement. Accounting in numerical terms, using calculative practices, and presenting these to others in a standardised and replicable way, could not have been done without other technical innovations. Crosby (1997) notes that in the late Middle Ages, the ancient qualitative way of comprehending the world was superseded by a quantitative model. A constellation of remarkable discoveries facilitated new thinking in intellectual and bourgeois circles and gave rise to the mechanical clock (quantifying time), marine charts and perspective painting (quantifying space), double entry bookkeeping (quantifying economic accounts) (Crosby, 1997) and the printing press (quantifying, standardising and ordering narrative organisation) (Thomson, 1994). The West's distinctive intellectual accomplishment in the late Middle Ages was to bring mathematics and measurement together (Crosby, 1997). The advance in practical mathematics facilitated the demise of Medieval European belief in the symbolism in numbers, with the new numerical thinking facilitating a frame of mind with the ability to organise and communicate ideas numerically with ease. Numbers are socially constructed and their practical uses are culturally contingent (Urton, 1997; Adam, 1990; 1995; Bloor, 1973; Ifrah, 1998; Elias, 1978[1939]; 1992; Flegg, 1989; Crosby, 1997; Crump, 1978; 1990; Lave, 1988), and mathematical knowledge is tested, refined and legitimised through interaction (Crosby, 1997; Mackenzie 2001). Conceptualising numbers in such a way re-emphasises the meaning behind them, not in terms of supernatural Medieval symbolism, but in the way that when they are used in everyday practical life, they stand for something else.

Social actors need a working knowledge of embedded and standardised numerical practices that are tacit in numerous everyday interactions, in order to navigate the societies in which they live and this type of knowledge is important for giving and understanding accounts. Different societies (culturally and historically) use different

number systems in various institutions and locations of interaction, with the specific embedding of number systems meaning that knowledge of the internal rules of these systems is needed. For example, in the UK (and many other contemporary Western societies) a decimal system is used (base 10). The monetary system is also decimal, whereas the system of hours and minutes is a sexagesimal system (base 60). Therefore the social actor in the UK needs to know the rules of both these systems<sup>12</sup> in order to communicate effectively and meaningfully with other social actors and make reasoned decisions in the course of their everyday life. Other countries/cultures use different number systems (even though the monetary and calendar system may be the same) and the ability to know and use those systems to arrive at the correct result or outcome within that system is a necessity. For example, in France, the numerical system is vigesimal, so what in English is termed 'eighty' ( $8 \times 10$ ), is quatre-vingt ( $4 \times 20$ ) in France. Such cultural variation is easily learned (Greiffenhagen and Sharrock, 2006), but translation and coordination is needed for this.

Piaget proposed that as the infant brain develops, old/defunct knowledge and means of doing things are superseded by newer forms of knowledge. For example, after about the age of seven, children are able to 'conserve' (hold in mind) differences in volume and quantity and so to distinguish between more or less of something tangible (Piaget, 1972, in Crump, 1990). In conjunction with the ability to communicate through symbolic language, a concept of conserving number is a fundamental link to knowing about and using time and money because both are reckoned in quantifiable terms. It is through language that meaning is conveyed and also, as mathematical convention too is learned; technical language to express that knowledge also is learned. Consequently to give a rational account rests on the implicitness of arithmetic and linguistic knowledge and an assumption that other actors can understand and communicate using these systems, while the reasons why the account is given and the techniques and language used in its organisation are

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<sup>12</sup> For example, the correct result to the operation  $\pounds 10 + \pounds 5$  is  $\pounds 15$ , whereas 10am + 5 hours is 3pm. Both problems are the same ( $10 + 5 = ?$ ) but the solution is different in each case because different base systems are being used.

necessarily rhetorical. Numerical knowledge, then, is a tacit indexical feature of the accounting interaction. Time and money can be known and expressed in numbers, but the rational account is more reliant on the numerical system than the rhetorical.

Colonisation and cultural syncretism historically lead to the revision of numerical systems, with the superseding of traditional numerical systems with 'superior' systems and/or the enforcement of new systems by colonisers, facilitating the standardisation (or at least translatability) of numerical systems (Flegg, 1989; Ifrah, 1998; Crump, 1978; 1990; Urton, 1997; Lave, 1988). The necessary forms of knowledge are subsequently condensed at a high enough level of synthesis (at least in Western societies) for social actors to learn number use appropriate for them to navigate the societies in which they live. As Elias (1978 [1939]: xiii) more generally notes about such social learning:

“[T]he specific processes of psychological “growing up” in Western societies, which frequently occupies the minds of psychologists and pedagogues today, is nothing other than the individual civilizing process to which each young person, as a result of the social civilizing process over many centuries, is automatically subjected from earliest childhood...”

Knowledge about natural phenomena is learned and is affected by culture, and arguments about whether the natural phenomena exist independent of knowledge about them is largely irrelevant because for all practical purposes things do not exist without knowledge of them. That is to say, it does not matter in an epistemological sense whether the relationships between things in the natural world exist independent of human knowledge about them: the means of knowing them do not. The relevance of this for an understanding of accounts is that people are socialised into ways of knowing and being and they learn acceptable uses of knowledge to use in an account. The situation and context delineates whether a formal rational account or a more generally rhetorical one is acceptable and appropriate. This knowledge cannot easily be shed in favour of a radically different epistemology and in any case the accepted

ways of accounting need to be engaged in precisely because they are the accepted ways. Religious or spiritual belief may have qualitative import in the reasoning of why some behaviour was engaged in but there are good organisational reasons for relying on the ability to reckon with numbers in justifying actions, especially in situations regarding institutional needs in accounting for time and money. At this point, comment on the conceptualisation of 'natural' phenomena and knowledge about them and an appreciation of realist and constructionist arguments is useful. And because time and money are a main focus in my research, and their reckoning is highly numeric dependent in industrialised nations, then realist and constructionist arguments related to the epistemology and ontology of numbers is appropriate and helpful.

Hardy (1940: 130), in his "Mathematician's Apology", epitomises the realist notion as the framework best befitting mathematics:

“...‘2’ or ‘317’ has nothing to do with sensation, and its properties stand out more clearly the more we scrutinise it. . .317 is a prime, not because we think so, or because our minds are shaped in one way or another, but because it is so, because mathematical reality is built that way” (Hardy, 1940: 130 [original emphasis]).

However, 'prime' numbers do not and cannot exist outside of human identification and naming, i.e. it is a category of knowledge. Of course, the realist argument would add that the naming and categorising are an acknowledgement and subsequent symbolic representation of the pre-existing phenomena, thus such natural phenomena do exist in a knowledge independent way. This results in an epistemological paradox: to argue that something exists outside knowledge requires knowledge of that which is claimed, but this is not in a direct sense possible.

Laudan (1977: 200) argues that anyone who would suggest that  $2 + 2 = 4$  is socially constructed or conditioned would show ‘remarkable ignorance’ about the manner of belief generation and establishment<sup>13</sup>. On the other hand, Bloor (1973: 181) adopts a Wittgensteinian approach to the problem. Taking the number sequence 2, 4, 6, 8... and its continuation, “It is rule governed and open ended; a meeting point of constraint and creative production”. A realist approach would have no problem continuing the number sequence because the next step ‘already exists’: all one needs to do is ‘add 2’ at each succession. However, this realist position proposes a ‘logical or arithmetical archetype’ exists – but if this cannot be accessed by human actors, i.e. by following the rule, then it cannot be known and in human terms would not exist. “To know that the archetype is correct requires exactly the knowledge that was considered problematic in the first place” and therefore, Bloor (1973: 182) argues that “The trouble with Realism does not lie in the puzzling nature of its ontology but in the circular character of its epistemology”. Realism does not recognise that for humans there is nothing outside culture.

The knowledge that  $2 + 2 = 4$  is dependent on knowledge of the meaning of those symbols and rules, that is, exposure to mathematical culture, “which is neither intense or uniform in our society” (Barnes, Bloor and Henry, 1996: 171). Of course, mathematicians would argue that  $2 + 2 = 4$  can be known with a logical proof. A proof may be low status and naïve, used to satisfy the lay<sup>14</sup>, or high status, as offered by the professional logician. However, argue Barnes et al (1996: 179), for all its sophistication this is no better than the naïve proof, because it is little more than a symbolic representation of the physical manipulation of objects which is dependent on the ability to count. And as  $2 + 2 = 4$  cannot be believed because it is determined by a mathematical proof, but rather people are compelled by the proof because they already believe that  $2 + 2 = 4$ . Once again this highlights the circular nature of mathematical realism once the proof and the prover are taken into account.

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<sup>13</sup> It is useful to make clear that it is not denied that  $2 + 2 = 4$ . What is being questioned is that this exists independent of knowing it.

<sup>14</sup> Consider the following as an example: take a 2 apple group and bring it together with another 2 apple group and now there is a 4 apple group. The same operation will give the same result whatever the grouping object is. Therefore:  $2 + 2 = 4$ .



Furthering these ideas, Mackenzie (2001) proposes that humans have ‘intuition’ or ‘insight’ into the natural world, in terms of understanding the symbols and manipulation, in logic and they also have access to a mathematical community within which to test their ideas. This once more introduces the circular problem: to intuitively know that something is true, although it cannot be proven, introduces human processes that are implicitly based on prior knowledge.

For Bloor (1973), Barnes et al (1996) and Wittgenstein (1953), arithmetical formulae are embedded in social practices. In other words, the arithmetical procedures are an expression of complex latent social processes. To ‘know’ that  $2 + 2 = 4$ , or that the next number in the 2, 4, 6, 8... sequence is 10, or to ‘know’ a theorem is true though it cannot be proved, requires a shared convention whose technical use is collectively agreed and legitimised. To understand the meaning of symbols ‘2’ and ‘4’ etc. a person would need to know their application in everyday social life, for example, by counting out bricks on a building site (Wittgenstein, 1953: 8). Thus mathematics needs to be acknowledged as a social activity and cultural phenomenon.

It is this notion of embeddedness that is paramount to understanding how the social actor knows and uses number, and relatedly, how numerical knowledge is explicit in formal rational accounts and may be implicit in rhetorical ones, depending on context. That is to say, giving social context to the everyday use of number involves an expression of intergenerational learning that cannot be unlearned, as a culturally influenced practice, and as an instrument manipulated by social actors to perform a range of everyday activities. The rationale behind such a conceptualisation is that mathematics, in the rationalised, professionalised and specialised Western conception of the term, is esoteric knowledge and needs skill and training to comprehend. However, many cultures are skilled in the use of mathematics as a means to specific ends. The importance of these ideas to my research is that time and money can be known and reckoned with mathematical knowledge, and also they may be reckoned in idiosyncratic ways that are radically different from the accepted

mathematical norms (Lave, 1988, Urton, 1997; Crump, 1978; 1990). However, the meaningful elements of time and money are culturally dependent and therefore accounting for their use can reveal cultural moral codes and local techniques.

To accept that different cultures use mathematics in different ways does not automatically subscribe to a position of cultural relativism. It does not imply that different numerical practices carry ontological consequences; it only offers examples of cultural heterogeneity (Greiffenhagen and Sharrock, 2006). Greiffenhagen and Sharrock (2006) raise the important point that many relativist arguments (under which Bloor's style of argument can be classified) are philosophical reflections about the nature of the things that numbers measure (be it length, quantity, weight, time etc.) and people's conceptions of how such things are to be measured or reckoned are different. Techniques and measurements of things, or means of calculation, need not be the same so long as the result is the same: "There is no reason to suppose that all those who are doing arithmetic must proceed in the same specific ways in working through a computation, only that those doing standard computation must arrive at the same results" (Greiffenhagen and Sharrock, 2006: 103 [original emphasis]).

Drawing on Wittgenstein, albeit from a slightly different tack than Bloor, Greiffenhagen and Sharrock (2006: 103; 104) propose that Westerners "...do not 'disbelieve' other numerical practice, we engage in our way because it is ours and they in theirs because it is theirs, it is not something that is accepted on rational (or irrational) grounds", and they go on, "We simply need no grounds on which to accept the arithmetic we are taught, since this is the arithmetic we are being taught" (Greiffenhagen and Sharrock, 2006: 103). Likewise, another numerical system cannot be wrong in and of itself: "In other words, one can make a mistake within the system...but the system itself cannot be false (or true)". It can be asserted that the practices of knowing numerical systems surrounding time and money and accounts of them need not carry ontological consequences if the results are the same. And this carries the important idea that believing particular things about time and money and

their nature and uses need not affect the numerical aspect of accounts of them as means, although the moral code an end is embedded in may perceive this as legitimate or not.

Consequently there needs to be a distinction between mathematics and philosophical discussions about mathematics, and furthermore, there needs to be a distinction between mathematics (as the practice that mathematicians, physicists and other professionals engage in) and the everyday mathematics use of the lay. Within the everyday mathematics of the lay, there is a spectrum between pure number use for calculation, and the use of calculative thinking as a means of organising things such as seriality, sequence, temporality, quantity and value and exchangeability. This is important in acknowledging how time and money are known and accounted for.

This sketch of the ways in which social actors learn and use numbers and the debates from realists and constructionists/relativists around the knowledge of numbers serves to elucidate that the use of mathematical convention is a socially embedded practice. Accounting is a particular use of mathematical convention that, especially in traditional Western religions such as Catholicism and Protestantism, has a distinctly meaningful element. As people develop number (a symbolic abstraction to describe the relationship between things) through social interaction and the collectively legitimised means of knowing and using number, they gain a cognitive device through which to synthesise knowledge about the natural world.

This arithmetical knowledge permeates all aspects of everyday life, but it seems to be generally entirely taken for granted because the high level of abstraction and cognitive synthesis involved is the product of a cultural stock of knowledge transmitted intergenerationally and learned and accepted mechanically (Elias, 1978; 1992 Greiffenhagen and Sharrock 2006; Crosby, 1997). The disposition seems to be natural, because it has not been known by most social actors to be any other way.

Therefore, the development of arithmetic principles and the dissemination of that knowledge intergenerationally is fundamental to the ability to organise, communicate and understand an account. In its most basic instance, in order for humans to develop a means of measuring the relationship between things, they needed to develop what is now termed arithmetic. This ability to reckon arithmetically is a prerequisite for measuring the inter-exchangeability of things that people are compelled to do through wanting or desiring (like money<sup>15</sup>) and the relationship between nature and its cycles and a means of measuring it (like time).

Using symbols to represent things that are readily understood by people is essential to having any coherence in a system of time or money. It is therefore essential to acknowledge what people learned and refined these phenomena throughout history. Thus the entire discussion of the experience and meaningful elements of time and money rests on the implicit notion that there are calculable and reckonable aspects to them, and therefore the split between the two (the experienced/meaningful and the calculable) is only possible if it is recognised that there cannot be one without the other. This is why the philosophy of mathematics is important to the discussion of accounts. To understand the qualitative elements, there must be an acknowledgement of the quantitative elements and vice versa.

What I have argued here, through discussing philosophical abstraction, is that there are a number of points that are of central importance to the idea that accounts have a calculative element which rest on an ability to know and use numbers. Philosophy and learning are affected by culture and number systems are cultural constructions. Number systems are culturally relative, and a system in itself cannot be wrong, although the use of the system can be wrong. The systems and their rules are products of revision and legitimisation and the culturally dependant use of such

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15 For example, Kaplan (1999) notes that one of the first recorded number systems (a sexagesimal system used by the Sumerians), utilised inscriptions on clay tablets to indicate the value of the item encased inside the clay. The Sumerians eventually did away with the valuable objects inside and then the clay tablet and inscription came to stand as a value in itself to be used in exchange.

systems. It does not really matter to the sociologist whether numbers exist or not outside of the system of their use, and what does matter is how social actors know and use numbers. Regardless of numerical ontology, the ability to know and use numbers is not a priori, this is learned, and the practices of utilising numbers are learned intergenerationally.

To relate these ideas to the concept of accounting for time and money, it is necessary to acknowledge that money and time are both quantifiable and calculable, but the experience of them is not necessarily so. By this I mean that money and time are everyday phenomena and number use is a way to reify the intangible: numbers are a means to measure the value or reckoning of time. However, there is a narrative element to these phenomena, in that they are not meaningful unless the experience of them is located in a person's autobiography, located within the culture and society and institutions the social actor is bound by. Money and time are known and learned through socialisation and experience, as knowledge of number systems and their use is. I now discuss time and money more directly, to synthesise the arguments introduced here.

### *Accounting for Money and Time*

#### *Money*

Simmel (1990[1900]), Marx (1977[1844]; 1987) and Weber (2001[1920]; 1947) all discussed money's effects in modern societies, and saw this as providing a universal yardstick with which to measure and evaluate the universe of objects, relations, persons and services (Maurer, 2006; Deflem, 2003). In this view, money "commensurates incommensurabilities" (Carruthers and Espeland, 1998: 1400). Simmel et al focussed on the rationalising effects of money on social relations and in general argued it to be a constraining and homogenising feature of modernity. Marx (1987: 103 [original emphasis]) saw money as epitomising man's alienation: "That which is for me through the medium of money – that for which I can pay (i.e. which

money can buy) – that am I, the possessor of money”. And Deflem comments that “Money is the ultimate good, since it can buy all other goods, but it transforms the real powers of man into alien abstractions reified in relations of exchange” (Deflem, 2003: 75). Money affects social relations and also contributes to the contradictions of capitalism in Marx’s perspective, because, as means of production are accumulated and transformed into money, they become independent forces that determine the mode of production (Deflem, 2003). In the wider process, money becomes detached from social relations that “...paradoxically have given rise to those relationships” (Deflem, 2003: 75). In this relationship, the capitalist buys labour with money and money reifies this social relation, which has become external to those who have engaged in it (Marx, 1987). Weber’s (2001[1920]; 1947) ideas around the links between Protestantism, money and its relation to other social forces in the rationalisation of society, have already been well documented in this chapter and need not be revisited.

The major difference between Simmel and other classical theorists is that he takes money as a field of study in its own right. However, he does not grant it a pivotal force in the course of modernity because he saw all parts of modernity as formally related; whereas other social theorists explained money through its relation to the capitalist economy (Marx) or the mutual influence of culture and economy (Weber) (Deflem, 2003). The classical theorists of money have difficulty in grasping the moral codes that accounts of its uses may map onto. In their view, money’s morality is non-existent: it is selfish, homogenising and rational. In contrast, Zelizer (1994) argues that classical social and economic theorists missed the vast diversity in earmarking money and in the social meanings of money, and these meanings are points at which the practical rhetorical accounts of money can be usefully researched. Simmel’s input remains important, however, because it provides valuable insights into how money, as a rational means, affects social relations and thereby can influence accounts of it.

Simmel (1990[1900]) centred economic action within social action in terms of goals and ends that are chosen (freedom) rather than determined. For Simmel, causality is produced by a goal, in that action is oriented toward a pre-existing goal which involves expending energy and thus has effects in space and time. Therefore, the means of achieving a goal also involve effort or expending energy and this too is temporally ordered. Of course as this idea is extended, more than one means can be employed in the realisation of one goal, or one means may result in the realisation of more than one goal, and the realisation of a goal may serve as a means to achieve further goals. In this manner, human labour as an action involves effort and is not an end for its own sake but a means to further goals and is engaged in under the pressure of need. Fundamentally, money is a rational means within this because it facilitates precise calculation, which in turn leads to predictability and moves away from the primacy of feelings and imagination in an older world-view; and thus it embodies the spirit of modern rationality by paving the way from *Gemeinschaft* to *Gesellschaft* (Simmel, 1990[1900]). In these terms, money is the most efficient means of exchange because (ideally) it removes the physical effort involved in goal realisation, although, that is not to say that the means of gaining money do not require effort. Money is the purest reification of means, as “...a concrete instrument which is absolutely identical with its abstract concept; it is a pure instrument” (Simmel, 1990[1900] 211). Note the similarities here between Simmel’s conception of ‘what money does’ with the notion of a rational account. The rational account involves calculative practices and money is its instrument. This emphasis on ‘what money does’ enables Simmel to refer to it as a ‘social institution’, as recognition of its instrumental nature: “What money in its totality mediates is not the possession of objects, rather their exchange for one another” (Simmel, 1990: 211).

Zelizer (1994) contrasts this rational view of standardised monies and notes numerous situations where money is not a neutral abstract means. In instances such as gift-giving, paper money can be decorated to mark a social relation between the gift-giver and receiver and in doing so is no longer rational: it claims a qualitative distinction (Zelizer, 1994; 1989). Furthermore, creating standardised monies was an

attempt to rationalise entire economic systems, but unintentionally proliferated different types of currency, such as gift credits that may only be spent in particular stores (Zelizer, (1994). Also, aside from gift credits, a gift may be given in paper money but the donor may indicate its intended use. Also, gifts, money or otherwise, may not be treated as market commodities: “The anecdote of a bride who returned her wedding gifts to the silversmith where they had been made and asking for credit for their value to select whatever took her fancy served as a negative morality tale to show how exchange reduced sentiment to a most mercenary spirit” (Zelizer, 1994: 79). So, even though money may be regarded as a calculable rational means, it can still have qualitative caveats. The importance of this for accounts of money is that in social settings there are moral issues that may need considered in how money is used, so even if there are calculating practices involved in reckoning quantities for budgeting or accounting purposes, accounts are still embedded with wider social relations.

Simmel's approach in The Philosophy of Money deals with the multifaceted social and emotional aspects of value. For Simmel, there is a differentiation between the valuing subject and the valued object: a correlate of the desiring ego: “Objects are not difficult to acquire because they are valuable, but we call those objects valuable that resist our desire to possess them. Since the desire encounters resistance and frustration, the objects gain a significance that would never have been attributed to them by an unchecked will” (Simmel, 1990[1900]: 67). This notion of desire permits an enquiry as to what the objects or states of affairs are that the social actor finds desirable, what value they place upon them, and what they are willing to exchange for them in light of the social and cultural system in which they are situated. Regarding the latter, accounts of desires and the money used to achieve them must use particular vocabularies of motive and rhetorical accounting techniques that are understandable and acceptable as attempts to present a moral self within a particular moral system.



Simmel's ideas suggest that the most rational means of exchange for what the social actor finds desirable is money; if money could buy it that is. If accounting for money is taken as a rational calculative practice, then it must embed the practices Simmel describes, such as wage in exchange for labour, and money in exchange for what is desirable, but this is only part of the process. For instance, a system of religious/spiritual beliefs that are not entirely attuned to capitalism but still operates within it has to employ rhetorical accounting. This extends to everyday life regardless of religious belief. For instance, sensationalised moral debates over the state of the planet and the virtuousness of recycling and other 'green' behaviours are similar cases. A whole range of caveats are imposed on the environmentally cognisant and concerned individual, which led to economic decisions based on moral dilemmas that cannot be simply reduced to rational and irrational.

As an example of social action, Weber proposes that money "...is a means of exchange which the actor accepts in payment because he orients his action to the expectation that a large number of individuals he is personally unacquainted with will be ready to accept it in exchange on some future occasion" (Weber, 1947: 102). Money is a numerical expression of the interexchangeability of things, "...its quality lies exclusively in its quantity" (Simmel, 1990[1900]: 258 [original emphasis]). It exists only in amount. It follows, then, that money is inherently calculable and, Simmel argues, this rigour and precision bleeds into all areas of social life. This is an important link between other ideas in this chapter, namely that money, quantification and Western capitalism and their effects on social life are all interlinked and have been produced within a lengthy process of social development. Organising and communicating information in this way is a practice that modern Western minds take as given because it has not been known to be any other way. However, the organisation of information in an account embeds and relates to social moralities that may not be explicit in the rational account.

For instance, Thomas and Znaniecki's (1996) discussion of traditional Polish peasant culture shows important qualitative differences in monies regardless of quantity. For instance, a sum of money designated for a particular purpose would not be used for a different purpose even under difficult circumstances; the peasant would prefer to borrow the money rather than touch the designated sum (Thomas and Znaniecki, 1996). Douglas (1967) identifies such 'special monies' as primitive coupon systems: money performs as an exchange medium, but it also functions as a social and sacred marker used in acquiring or mending status or to celebrate ritual events marking a transformation from inter-exchangeable to fixed, from profane to sacred. For my work, the importance of this is that money need not be a rational means, it can be socially structured and designated and these social influences can be understood as practices taking place within a particular system of beliefs, norms and values. Zelizer (1994) furthers this by arguing that social earmarking need not be restricted to primitive societies. For example, in Lave's (1988) study of everyday mathematics in modern American society, money was not treated as a general pool of resource to be used in the rational exchange for goods, but instead compartmentalised into specific monies for specific social categories that reflect the activities that people organise their lives by. Lave (1988: 141) concludes that, "Money is employed so as to preserve moral categories and family relations as well as to express them". As Zelizer (1994: 25) notes "...the special vocabulary conveys much more than different amounts".

Money, when taken as a rational means, is general and impersonal in that it only makes sense between at least two people and transcends them; but also its indifference wanes when it enters into personal relationships (Simmel, 1990[1900]). Money is also impersonal for Simmel because other forms of possession (for example, land ownership and possession of specialised skills) usually have a history of acquisition and are important in defining the self (Simmel, 1990[1900]). Money does not possess any intrinsic value and is therefore a suitable medium for impersonal relationships, there is no personal touch or commitment, and it is the symbolic means of exchange to satisfy desires (Simmel, 1990[1900]). In this context

at least, Simmel fails to see the social import of money. He acknowledges the process whereby commodities (land, labour etc.) may have social and self defining purpose, but does not extend this to money itself. For Simmel, money remains colourless, transparent.

These comments raise an interesting question: if money is impersonal in relation to other forms of possession, and it is rational in terms of energy/effort efficiency on the part of the social actor, then how can the 'personality' and effort of skills be justified as a rational means to achieve that which is desirable? For example: why grow your own food in a commune (as is the case in the Findhorn Foundation) when a more rational means of achieving the same end (i.e. food provision) would be to receive economic reward in a job in which the reward can be used to purchase food and the surplus reward used as a means for further goals? The answer lies in the orientation towards value and money embedded in the culture and belief system espoused by the Findhorn Foundation and in the consequences these practices have on the prevailing frame of mind in it. In this connection, Simmel suggests that complex collective undertakings are at their most functional when the goal and members' commitment to it is not their direct inspiration, but rather people are absorbed in their local roles. If the end goal is abstracted into smaller goals, then the means to achieving those smaller goals can be concentrated upon without questioning, because people become absorbed in their everyday practices.

An astute reading of Simmel by Poggi adds emphasis to the importance of the means of achieving goals in spiritual/religious communes: "Money, especially in its developed forms, represents and conveys economic values in such a compendious manner that allows its owners to loosen themselves from groups which heavily restrict their freedom" (Poggi, 1993: 153). This is linked with individualisation, which can be reduced to freedom of existing and living the way one chooses. This also highlights an irrational element of choosing to live in a communal/spiritual community such as Findhorn: why use money as a means to buy a way into a

community where, although individuality is stressed, there are more constricting forms of control than would be found in the wider society in which the spiritual/religious community operates? For example, why stand in front of a board and be accountable for your personal use of money (as in the case of the Rule on Iona), when doing so is a restriction on the self, whereas the ‘rational’ acquisition of money is oriented toward removing restrictions? Of course, as Jacobs and Walker’s (2004) research suggested, the accountability on Iona serves a theological need. In other words, the economic action is accountable at a moral interface that creates a symbolic boundary between an outside world that is viewed (by the Iona community) as having lost its spirituality, and a community that is attempting to bring spiritual values back into every aspect of its being. This will be returned to in later chapters regarding the FF and FC.

For Simmel, the conception of money as an impersonal means in a teleological sequence is clouded and thwarted by hoarding money, because then money becomes the goal in itself, “...the avaricious person constantly attaches sentiments to money as if it were a substance of qualitative and specific attraction” (Simmel, 1990[1900]: 259). Avarice and having money just for money's sake brings in the element of choice, i.e. having lots of it gives potentiality to goals, whether desired or not, and having little of it does not. However, Simmel argues, when money becomes an end in itself it leads to alienation<sup>16</sup>. Money is significant in its ability to give access to other things that are desirable, and because of the ease of this instrumentality it becomes desirable in itself (Simmel, 1990[1900]: 238). As he states “...money is everywhere conceived as purpose, and countless things that are really ends in themselves are thereby degraded to mere means” (Simmel, 1990[1900]: 431).

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16 It should be noted that Simmel's conceiving of alienation was similar to Marx's, but Marx's work was unknown to Simmel at the time. Although Poggi (1993) notes that they differ fundamentally in that Marx was preoccupied with the working class struggle and revolution whereas Simmel is concerned with individualistic values

Marx, Weber and Simmel failed to recognise the increased richness and multiplicity of money when other social variables such as gender and class are included: exploring contexts and situations where money's meaning is contested and shows that social relations cannot be reduced to market relations. Money's meanings are tied to social relations (consider tipping, gift giving, welfare, wage and doles, and women's money in male breadwinner families). Simmel's philosophical approach neglected to fully acknowledge the social reality of money. For example, Zelizer (1994) notes that an analysis of Jewish religious and literary texts suggests there are 700 socially or religiously distinct types of money, such as kniple (a wife's domestic monies or secret savings), maot hittim (holiday money) and 'bath money' (offered to a priest from a boy child's godfather on the night before his circumcision when the child is bathed). Another example from Zelizer (1994) is the Polish wedding custom of paying the bride for a dance, passing plates to collect money, or pinning paper money to the bride's dress. When such customs were carried out during second generation Polish immigrant's weddings in the USA, people became uncomfortable and embarrassed with money gifts (Zelizer, 1994). The wider moral code in the host country had made the second generation immigrant's attitudes toward monetary customs different from those of their forbearers.

In tying up this discussion of money's multiple social meanings, reproduced below is a table from Zelizer (1994) which clearly displays the categorisations that money may be earmarked under and the interactional circumstances that categorisation pertains to. This helpfully suggests the moral values that can be used in accounting for money.

**Table 1 Social Meanings and Earmarking Money**

<b>Social Interaction</b>	<b>Earmarked monies</b>
Creating or dissolving social ties	Courtship expenses, child-support payments, alimony
Making strong attempts to control others	Bribes, token currencies in penal or mental institutions, restricted bequests at death
Establishing or maintaining inequality	Welfare payments for the poor, monies for children, women's 'pin money'
Maintaining delicate status distinctions	Tips to mailmen or nurses
Dealing with risk and uncertainty	Contributions of money to secure divine or magical intervention
Managing intimacy	Loans or money gifts to friends or kin; payments to sexual partners; legal monetary compensation for moral or emotional damages
Establishing or maintaining individual or group identity	Contributions to causes or organisational based on race, ethnicity, gender or sexual orientation; donations to religious organisations; donor named bequests to universities
Marking rites of passage	Fees, gifts, donations at weddings, funerals, baptisms, Bar Mitzvahs
Establishing or maintaining honour	'Blood money'
Managing inadmissible conflicts of interests	Payments for birthing or parenting – surrogate mother's fees, black market payments, adoption fees, board payments to foster parents, payments for organs or blood
Maintaining clandestine social relations	Blackmail, drug-dealing payments, pay offs to spies, payments to concubine

(Source: Zelizer, 1994: 50)

### *Time*

I now turn the discussion toward time and its social meanings. Time is difficult to define because it is reality congruent, although at the same time the measure of it, that which makes it tangible, is a thoroughly social construction. At its most basic level, time is seen as a reflection of the processes of the natural world, a means by which people regulate and measure/mark the passing of events and locate themselves in changing natural environments, be that the change from night to day, autumn to

winter and so on. These processes are not readily manipulated by people, but the measurements of them are (for example Greenwich Mean Time and British Summer Time), and they can be used for predictive value – day will follow night, will follow day. This conception of time represents the (essential) calculable and quantifiable nature of it whilst ignoring its meaningful elements, i.e. the experience of it. Thus I return to the point made previously in this chapter, that numbers as the measure of things, or the relationship between things, are not meaningful in themselves. They become meaningful when the social actors' experience of them within a cultural milieu is taken into consideration, and it is thereby that they become accountable.

Time is structured and experienced in terms of local culture and is not universal. But while there are cultural sensitivities of time experience, there are also common elements. Modern conceptions of time embed the Newtonian scientific conception of time and industrialised Western capitalistic notions of rationality (with its associated caveats of calculability, efficiency and predictability). The modern rational conception of time in Western capitalist societies has a genealogy that is arguably coterminous with scientific advances and the process of capitalistic rationalisation as described by Weber in the PE thesis. Describing time necessarily involves categorising time, which results in unavoidable dualisms, something which prominent time theorist Adam (1990; 1995) is sceptical about because it detracts from and confuses the lived experience of time and therefore hinders theorising.

It can be argued that all conceptions of time, modern Western, scientific, calendar, traditional and so on, are founded on the same immutable fundamental physical processes of humans in their natural environments. For example, Barreau (2000: 316) notes that “These fundamental ideas are as much tied to our biological make-up as to the need we feel to live in ‘synchrony’ with our fellow humans”. Barreau also proposes three natural, and seven cultural invariants, that all cultures use in reckoning time: biorhythms, ages of life and learning (natural); simultaneity, temporal language, conduct of narrative, myth of time, calendars, natural clocks and artificial clocks (cultural). For Barreau, there are undeniable facts of life such as the

physical ageing of the body that give time a notion of seriality and universality and linguistic ways of talking about time that embed chronology and causality although these techniques are not culturally uniform.

However, some notions of time are tied to the problematic positivist notion of causality. Adam (1990) refers to a Newtonian physics conception of time as merely a measure of motion, and clocks can be seen to “...constitute an integral and coherent expression of the mechanistic and causally orientated Newtonian science” (Adam, 1990: 53). Clocks are strange in that they include 'time as a measure' and 'the measure of time'. The importance of this is that these are qualitatively different: “The invariant measure is a human abstraction whilst that which is being measured is a physical, natural phenomenon whose very essence is repetition with variation” (Adam, 1990: 53). This is similar to Elias' (1992) idea that the invariant measure of time by clocks is based on natural phenomena that recur (i.e. are cyclical, for example, the seasons) but are never the same in each instantiation. Furthermore, because clocks use the number system (incorporating the mathematical convention: 1, 2, 3 etc.) they are unidirectional, a fact that Adam (1990) argues is an artefact of the number system. Urton (1997) proposes that numerical and linguistic systems need to be taken together to acknowledge how different societies achieve meaningful schemes for signing meaning and their ontology of number can reveal how the phenomena reckoned with number are conceived. Western accounts of time are embedded in this notion of unidirectionality, because that is the mathematics they learn, know and utilise in many situations (Adam, 1990; Greiffenhagen and Sharrock, 2006). However, different number systems can lead to different conceptualisations of time through the use of differing linguistic systems to express it. As Whorf's (1969, in Barreau, 2000) study of the Hopi Indian's language suggests, time for the Hopi is not expressed in cardinal numbers, and expressions like '10 days' do not exist: “...The equivalent expression is of an operational nature and makes it possible to designate a specific day thanks to an appropriate calculation. 'They stayed ten days' becomes 'they stayed until the eleventh day'” (Whorf, 1969: 79, in Barreau, 2000: 309). Thus the Hopi apprehend time as a becoming quantity, not as completed, or capable of completion, and thus express it in ordinal numbers.



Adam (1990: 10) notes that time is often implicit but underdeveloped in social theory, and in theories that do acknowledge it explicitly (such as Giddens' structuration theory and the notion of the continued reproduction of social systems over time), there are dubious assumptions that go unquestioned. The multiplicity of times cannot, Adam (1990: 12) argues, be encapsulated in positivist methods because complexity is crowded out by the measurement of motion and causality construed within an invariable and absolute parameter of time. This leaves social theory, in relation to time, with 'isolated incommensurable bits' (Adam, 1990: 13). This concept of time as invariable and as an absolute parameter is an aspect of accounting for time in calculable numerical terms, and it is constitutive of a frame of mind that characterises time as so. In contrast, in a phenomenological approach, accounting for time use, even in calculable terms is a finite province of meaning that exists within the everyday lived experience of time, which itself is inscribed with social meanings.

Adam (1990: 67) argues that the dualisms established by classical Newtonian physics do not reflect the true nature of time or our experience of it. When, for example, Einstein's theory of relativity (the finite speed of light as the basis of communication and causality) and the laws of thermodynamics where time is embedded in action and events (i.e. all systems are linked in a unidirectional entropic chain of dissipative structures<sup>17</sup>)<sup>18</sup> are appreciated, what becomes clear is that "...we are not dealing with clear-cut divisions and isolatable principles that exist parallel to each other, but with aspects that interpenetrate and implicate each other". However, it is the mechanical Newtonian irreversible notion of time that continues to permeate everyday understanding of it (and is taught in schools), even though people are also aware of the biological (rhythmic) entropic dissipation laws of thermodynamics (i.e. when energy is spent it is transformed to an unusable state) (Adam, 1990). These technical

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17 'Dissipative' refers to the notion that all processes are essentially entropic i.e. they ultimately end in expending energy to an unusable state – ice melting, boiling water cooling, eating a meal then climbing a mountain – these processes contain a mechanical transfer (dissipation) of heat/energy from one state to an entropic state whereby that energy expended can not be used again. For example, pollution can be understood as the sum of all entropic energies that can no longer be used for another purpose (Prigogine and Stengers, 1984, in Adam, 1990).

18 The idea of time embedded in dissipative energy is implicit in Simmel's theory of money as a more efficient means (of time and energy use) than expending energy through effort.

aspects of the measurement and expression of time are part of the symbolic abstraction and high level of synthesis that Elias argues represents the modern, Western, rational-capitalist, industrialised, technological and scientific concept of time.

When causality is understood in terms of a positivist time sequence, it maps on to the irreversible sequence of past, present and future ('that caused this to happen and will likely lead to this further outcome') and is an expression of Newtonian science. For Weber and phenomenologists such as Husserl and Schutz, experience (and therefore time) is ever-present yet fleeting, in constant flux, shaped by the past and by this token offering a degree of (albeit variable) determinism to the future. As Segre (2000) notes, Weber's (and also Husserl's) epistemological stance on life experience is that it cannot be subjectively re-experienced by the same person or others without modification. Weber (1947), proposes that experience is constantly reflected upon, abstracted from the reality and there is an interval between the mental process of experience and reflection; and for him this temporal sequence is necessary for causal reasoning, for the social actor, as well as for social scientists. Experiences of time may not be able to be re-experienced by the self, but accounts of that experience and the accounting devices and vocabularies of motive used in expressing an account of it can reveal how time is conceived of in particular cultures through what is and is not legitimate or acceptable. Causality and seriality are situated within a chain of subjective meanings and give time a degree of variability because it is instilled with the actors' subjective meanings. And in the same instance, those actions and meanings regarding past experience will also act as a guide to future action, which makes some outcomes more likely than others.

Reducing time reckoning to the level of cognition, Branaz-Garze, Espinosa-Fernandez and Sarano-del-Rosal (2007) tested for age and gender differences in how more than 40,000 people made prospective and retrospective judgements of time. Formula predicting time measurement involved calculating a start time, duration and

an end time. Perceptions of duration can affect everyday decisions, such as whether to eat at a restaurant (judging on its queue size and how long getting served will take) or buying a book off the internet (perception of how long it takes to arrive influences whether the same site will be used again (Branaz-Garze et al, 2007). Scheduling time use involves a prospective ordering of task accomplishment, and this involves past experience of task duration. Branaz-Garze et al's (2007) study asked people to judge how long they had waited to be seen by a doctor from the time they entered the building and found that 90% of the sample used clock numbers (i.e. 0, 5, 10, 15, 30, 45); men were more accurate in their timing judgements; and there were no marked differences in age or gender in timing judgements. Branaz-Garze et al did not focus on the social meaning of time, but the importance of their research for mine lies in the way respondents reckoned time: when asked a specific question, they used calculable methods and gave numerical answers in clock time intervals, showing the pervasiveness of clock time as a rational means to reckoning time. However, their research did not explore the social meanings of time that are important for my research.

The expression of time is important because it represents knowledge systems and this may affect how time is conceived but the social meanings of time are important because it constitutes as well as shows how cultural aspects condition the organisation of social life. To acknowledge that a different ontology of number may affect different aspects of social life in some particular cultures and societies is interesting in its own right, but studying this would need to be done in cultures that differ radically from modern Western ones, which my case study of the Findhorn Foundation and Community does not. It therefore becomes necessary to focus on the social meanings of time as a means to investigate its different conceptions in differing moral and social contexts.

In commenting on Japanese attitudes toward punctuality, Tsuji (2006) notes that the tyranny of clock time created unrivalled time efficiency on Japanese Railways, but paradoxically, the prevailing social relations and hierarchies influence a conception of 'time ownership' or 'time priorities' that produce a seeming casualness and flexibility where fixing times and places for meeting etc are concerned. Tsuji (2006) recalls anecdotes of moral breaches of temporal obedience codes from American workers in Japan and the reactions to foreign time attitudes that reveal the Japanese moral code. Arriving to work punctually in the morning is imperative, but this convention is ignored at the end of the day: consideration for other workers and bosses drives the morning punctuality, and leaving on time, rather than later, is met with disapproval from co-workers. Employees need not be working after working hours, but they must stay at the place of work to show solidarity with colleagues and commitment to the company:

“In other words, the commitment to work is so important that there is no clear boundary between individual time and collective time and one's time belongs to one's workplace. This explains why Japanese do not, or more precisely cannot, leave work promptly at 5 pm. Men, in particular, invest so much time and energy in their work that they are regarded as 'married' to their company. They are also called 'corporate warriors' because of their hard work at the cost of their health or even life” (Tsuji, 2006: 183).

Although women are permitted to leave work on time, they must take care of tea-making and other 'domestic duties' in the work place and do this as requested regardless of what other tasks they may be doing. Not surprisingly, this annoys them because it reaffirms their subservience and male ownership of their time (Tsuji, 2006). Hierarchy in social relationships is reflected in time ownership hierarchies in Japan. Work matters take priority regarding time decisions, as does status. That is, a person of higher status may change or cancel an appointment, but the lower status person may not. However, there are many situations, from beautician appointments to doctor's appointments where the status issues are not so clear cut. For instance, doctors can make their patients wait because they have high status, but beauticians cannot be seen to make such demands on other people's time because they have low

status. People do not make plans with definite time schedules because they need to accommodate the contingencies of other people's lives (Tsuji, 2006). In Tsuji's research, the meanings of time are socially constructed and oriented to through knowledge of the moral code; and the moral code is accomplished in practice between individuals through their social actions, such as disapproving looks when people leave work 'early'.

There are status and hierarchy distinctions in UK organisations too, but they differ from those in Japan, as demonstrated by Bell's (2001) research. Bell examined relationships between time use and social constructions of time meanings in relation to payment systems in a UK chemicals factory. Where shop floor employees were reluctant to work over their scheduled paid hours, managers viewed their own performance-related salaries as the important factor in time scheduling. Thus, where factory line workers leave work promptly on time (or expect overtime payment if they stay), managers work whatever hours it takes to get the job done. Bell (2001) argues that the reason behind this is linked to conceptions of time: managerial careers are more structured and progressive and time is seen as a scarce resource, whereas the line workers see time spent at work as a sacrifice that can only be compensated for financially. The relationship between time and money in UK society is pointed up here, and the social relations between workers and managers are revealed through their different attitudes concerning what they regard as fair/due payment for their time.

Sunday, as designated sacred time, is noted by McCrossen (2005: 26) as a marker for memory in 19<sup>th</sup> century Protestant American families: "When Americans remembered the Sabbath, they constructed, enacted, and shared substantive memories of Christ's passion, of domestic relations, and of local, ethnic, and national identities". Aside from church going duties, mothers had to work hard to provide a more substantial meal and more hospitality on Sunday than during the rest of the week, children were encouraged not to go outside, and to keep quiet and fathers observed it as a day of rest (McCrossen, 2005). Working on Sundays was viewed as

shameful. Even for those at sea, work ceased, 'Sunday bests' were worn, a Sunday dinner was produced, religious services were held and commune with loved ones was imagined (McCrossen, 2005). Sundays were formal and specific rules had to be followed, an aim of which was to bolster the sacred family unit against the secular sphere of the market and material world: "Sunday was a time out of time, and made so by law, social custom, and individual practice" (McCrossen, 2005: 35). When European immigrants carried their old-world customs to America, their methods of observance were at odds with the native Protestants. For example, the Germans, French and Irish partook in morally questionable activities such as hosting fairs and singing contests and drinking in beer gardens on Sundays (McCrossen, 2005). It can be seen from McCrossen's (2005), Bell's (2001) and Tsuji's (2006) studies that differing cultural meanings of time can be but need not necessarily be breached to have to be accounted for. Such meanings seem simply present but are actually actively constructed through practical social actions in the everyday lives of individuals. Furthermore, these time conceptions are accountable, because the practices and moral codes they pertain to are lived as practices. They become more visible when 'foreign' cultures breach tacit prevailing cultural norms and they are also contested within societies between cultural groupings and hierarchies.

Thompson's (1967) and Weber's ideas around time as a product of affectual Calvinist belief (Weber) shaping a disposition toward time as valuable and thus subsequently in the 'invention' of factory time (Thompson), focus on its constraining influences and the religious origins of the moral world and the prevailing social meanings of time. The constraints delineate what is acceptable and what is not:

"Waste of time is thus the first and in principle the deadliest of sins. The span of human life is infinitely short and precious to make sure of one's own election. Loss of time through sociability, idle talk, luxury, even more sleep than is necessary for health. . . .is worthy of absolute moral condemnation. . . .[Time] is infinitely valuable because every hour lost is lost to labour for the glory of God. Thus inactive contemplation is also valueless, or even directly reprehensible if it is at the expense of one's daily work. For it is less pleasing to God than the active performance of His will in a calling" (Weber, 2001[1920]: 157-158).

Of course, the social meanings of time and ensuing social practices in modern capitalist societies are not directly framed in religious terms, although religious morality is evident in modern attitudes toward wasting time being undesirable (as is Weber's point in *The PE thesis*). The importance of this for my research is that the attitude toward time (as something not to be wasted, as something to be thriftily spent) may not be different in different societies/cultures, but certainly the vocabulary of motives used to account for it are likely to be; and also these are unlikely to be entirely reliant on formal rational calculable accounting processes.

Adam (1990: 16) points out that all time is really social time. She is critical of the dualistic nature of theorising (nature-culture, natural-social, and individual-society) and sees this as a product of academic pigeon-holing embedded in classical philosophy. All time is social because it can only be constituted intersubjectively. Elias (1992) views time as a synthesis of symbolic thought and this is beneficial in re-casting time dualisms as a spectrum – this offers a way in which individuals can order relationships between the universe, the natural, the environmental and the social. Elias' and Schutz's approaches both emphasise the varying degrees of abstractness of social phenomena such as time, serving as a means for the individual to locate him/herself in a wider social context of events and meanings. For instance, Schutz (1972) sees time as flowing between lived experiences, where immediate past experiences are retained and the next anticipated, thereby creating a unity and not just a juxtaposition of separate elements.

Even though Adam (1990) argues that dualisms hinder social theories of time, it is important to acknowledge that there are important distinctions between different kinds of time. The laws of physics have not changed, human knowledge of them has. Adam (1995) concedes the split between 'clock time' and 'social time' and a split is identified by other researchers between 'traditional time' and 'modern time', (Thompson, 1967; Elias, 1992; Crump, 1990; Ifrah, 1998). There is a difference between how time is conceptualised (and measured) over different situations and

historical periods although the physical laws have not changed<sup>19</sup>. This split has been expressed as linguistic (traditional) and arithmetical (modern) by Crump (1990) which can be incorporated within Bruner's (1990) calculative and narrative modes of cognition. Situated within the arithmetic/modern time is formal rational time (influenced by Weberian theory) which, as Segre (2000: 151) notes, involves the institutional constraints placed upon the individual through the spirit of capitalism<sup>20</sup> that permeates the pace or tempo of life.

Certain individual experiences of time can become distorted and dislocated from 'ordinary' understandings. For example, people who are terminally ill struggle to maintain a sense of self in the face of impending death and often report a shattered perception of future projections; and prisoners report distorted perceptions of past and future during confinement. Here Reith (1999) studied ex-opiate addicts' perceptions of time, framed within a phenomenological perspective, and found that time was frequently reported as ever-present; the future blocked and forward movement seemed to cease. The past too seemed lost to an amnesic 'narcotic slumber' (Reith, 1999: 109). Anxiety about death became a blasé attitude and ideas about risk became nullified: if one has no perception of what might happen in the future then one cannot fathom the level of risk in much behaviour (Reith, 1999). These temporal facets of drug misuse have dramatic effects on self identity:

“Unable to anticipate the future or recollect the past, the addict remains immured in a frozen present. The nature of the present itself, however, also undergoes a distortion. Because the self in the present is made up of a unique dialogue between the experiences of the past as well as the anticipation of a future, a profound disturbance of the individual's sense of identity accompanies this temporal distortion in the state of addiction. The normal processes of projection and recall, which make up our dynamic situation in the present, and which form a kind of 'temporal narrative' in which identity is created and maintained, break down for the addict” (Reith, 1999: 103).

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19 This notion bears an obvious affinity with the arguments introduced earlier, namely that mathematics is not affected by culture, but philosophy is.

20 It should be noted that the 'capitalist spirit' is an ideal type, formulated by Weber and based on historical information (Segre, 2000)



When addicts kick their addiction, the reanimation of time is correlated with the reanimation of identity (Reith, 1999). The re-establishing of an old identity that had been in abeyance during the drug addiction involves a re-involvement with conventional social relations through that identity. The importance of Reith's research to my own is that the 'normal' self is a temporally located self, able to organise and account in narrative sequence. The 'normal' self is interested in and directs positive action towards future planning. The people in Reith's (1999) sample were from deprived areas in Glasgow, Scotland, and would most likely have grown up in Western capitalist norms of conceiving time as a resource not to be wasted, and, like money, to be invested. When the conception of time breaks down, the moral frame no longer has importance. From a study of a breached perception of time, the effects of drug use on risky behaviours can be understood.

Time is best conceptualised as continuum, with the lived experience of time being a central element of social life. Different conceptualisations and categorisations imposed on time point up cultural variations but are still part of the continuum of social time: the variability of culture and the embedded capacity for philosophical differences in time and number conceptualisations enables qualitative distinctions of 'times'. Within social time there are different categorisations, for example, work time, leisure time, holiday time etc. and these are now common western social categorisations. Categorisations are used to make sense and order something that is difficult to comprehend in its entirety and are a product of modern societies and the interlinked genealogies of quantification, belief and the division of labour. Modern societies involve time that is set aside to work in a job or a vocation, to earn money that facilitates opportunities in leisure time, the content of these times are bound up with education, class, gender and other social variables. To give accounts of time and money is to present a moral self within the legitimising limits of social relations and categorisations. The possibilities for content in accounts of time are vast, but, as attempts to assert a morally worthy self, they all reveal something of the normative moral codes of the encompassing social collective.

There is a difference between clock time, as a scientific/mechanical measure of natural phenomena, and social time, as the social actors' experience of time through the life course and the multiple life situations that affect this experience. There are important differences between how time is conceptualised contemporaneously and how it was in the past: it is now influenced and constrained by 'clock' time but is not solely constituted by it. Elias (1992) refers to time as subject to a process whereby people learn intergenerationally, and are socialised into ways of being and knowing, so that over different historical epochs human society reaches a high level of synthesis of abstract concepts. Subsequently this appears as to be a priori, when in fact the means as to how social actors have been conditioned in this way have largely been forgotten. Some theoretical integration is needed at this point. Adam elucidates the scientific basis of clock time and gives examples of its manifestation in social life and social theory. For Elias, knowledge about time is indicative of a high-level synthesis of abstract concepts and this cultural stock of knowledge permeates the individual and intersubjective experience of time. And Weber's understanding of the formal rational nature of contemporaneous social arrangements sees the organisation of time in some areas of life (influenced by beliefs) as permeating an entire social system even though cultural variations within this are possible. Essentially, Elias provides an explanation of how a synthesis of concepts to a high level of abstraction comes about, and Adam and Weber throw light on what the facilitators of those processes were and how they manifest themselves contemporaneously. Together, they provide an understanding of what time means in modern capitalist societies, its richness and variety and how it came to be that way. The idea of an encompassing moral code may appear to belie the accountable nature of legitimate time uses. However, the experience of time is always within particular social cultural situations and contexts and therefore uses of time are accountable in different vocabularies of motive.

### ***Why Accounts are Important for Sociology in General and My Research in Particular***

It is essential to focus the preceding discussion to define what an account is and relate it to my particular substantive research topic. It is also crucial to relate the discussion of accounting to other Chapters in the thesis and to emphasise its importance as a central concept in sociology. That is, an account is both a fundamental social practice and a general form of data in social inquiry. Defining an account requires an awareness that an account is a social action and therefore the definition needs to be descriptive but also show what the social actor is doing in practice when ‘accounting’, thus treading the line between too inclusive or too schematic. An account is a rhetorical linguistic device and/or technical instrument, through which a social actor merely reports upon (i.e. explains); and/or excuses, justifies, disclaims or neutralises a course of action that has already passed or is proposed to happen at some point in the future. An account is open to evaluation by oneself or another, but it is always intersubjective. This is because even if it is being used to justify one’s own actions to one’s self, it includes the awareness of others and their possible responses in evaluating the account. Thereby, an account makes the social actor and his/her actions visible and available for surveillance. Being theorised in this way, the concept addresses the subject/object divide in a sensible and practical way. It allows for the role of self identity and the interactional reasons why a positive moral self needs to be forwarded, especially, but not only, when morally questionable actions are called to account. The account is a social practice because it achieves something: it explains why a social action was engaged in. This is a fundamental concept for sociology because it allows researchers to observe accounts in action and/or question social actions and receive an account as a response, and this gives the researcher an idea of how the social world looks from the perspective of the individual, or at least how s/he wants another person/researcher to believe that view is. This is not a sceptical view of human nature: it is a legitimate way to frame the things people say in light of what it is accounts attempt to achieve.

Accounts that violate moral codes are likely to appear at a moral interface and an institutional interface. That is, a person may be accountable for their actions to the representative of an institution that has power to positively or negatively sanction their behaviour in a formal way, whatever that form of ‘punishment’ or ‘assistance’ may be. Accounts that do not explicitly break a formal law or moral code of conduct nonetheless also operate at a moral interface because the account is tied to the contingencies of its production and the social context this occurred in and there are possibly alternative explanations and motives. I discuss this point in more detail in Chapter 2 in relation to how accounts are accomplished. Technical language games may be used in giving an account: sometimes, for instance, an account can be given mostly numerically (for example, in cost accounting, financial/management accounting, auditing, timetables etc.); but even so, the communication of an account always has a narrative element and is temporally and culturally embedded. Accounts are used to organise a view of self in the social world and present a moral self in relation to wider social norms and values. Accounts are not culturally uniform, they vary chronologically and geographically. They are learned and thus display the hallmarks of social life and there are more or less socially acceptable practices for producing accounts within the context, organisation, and so on in which the account is given and evaluated. The statuses of the actor giving the account and the audience for this must be taken cognizance of because an account of the same action may be explained differently, i.e. it may use different vocabularies of motive, in different contexts. The subjective meaning of the action accounted for, as coherent and intelligible and acceptable, is embedded within the social situation and wider context in which it arises. Only when all these factors encompassing the actor, action, audience and evaluation are acknowledged, can an account be understood and evaluated as an acceptable justification for the action in question.

In this Chapter, I have introduced numerous theoretical and empirical studies that cover a range of rhetorical accounts of actions and rational accounts of economic action and discussed and hopefully justified why I have characterised them as such. I have explored relevant aspects of the genealogies of current dispositions toward time

and money, and how these are practically involved in reproducing meanings of time and money in contemporary everyday life. Prevailing normative moral codes are revealed through breaches of norms and values and such breaches are observable. I have also argued that moral codes do not need to be breached to be revealed within account giving, and this is an important point of departure from previous research, and hence it is one of the main propositions which I explore in my case study of accounting practices in the FF. Previous empirical research on 'rhetorical' accounts implicitly assumes that accounts are given at an institutional and/or moral interface, but this does not really become clear until a large number of studies are considered together. The eliciting of an account need not be controversial, nor need a moral code be 'broken' for actions to be accountable and for an interface to still be there. This is usually more visible in instances of breaches, but the breaches do not in themselves 'create' the code that is seen as possibly broken. Chapter 2 explores the practical accomplishment of accounts and moral codes.

Rhetorical accounts should be seen as a particular type of narrative reporting on the reasons for social action through their attachment to the social practices they describe and make visible. Ultimately, the things people say they do are inextricably linked to the practices they describe. They are part of the same 'thing', but my setting up of that in no way implies that they are the same thing! Talk can be about things that never happened or not in the way indicated, but clearly the talk and the non-/action are still part of the same thing, although not entirely coterminous with each other. What people say they do, and its approximation of what they actually do is important, but what they say they do, i.e. their 'rhetorical account' is of primary importance to me analytically, because it is indicative of how social actors make sense of their social world and how their social world provides reference points, or moral codes, that give a context for them to make sense of things and promote themselves as moral actors. What people say they do is also of primary importance for sociological inquiry more generally because how people say the social world appears to them influences how they interpret events and social action. Furthermore, events outside their control, produced in times and places not immediately accessible to them have the ability also to shape their local actions.

Ethnomethodology, introduced fully in Chapter 2, is epistemologically important to the ideas discussed here because it regards the account as a way into the actor's definition of his/her world and how he/she practically accomplishes being 'called to account'. Likewise, Institutional Ethnography, also introduced in Chapter 2, is important because it moves away from the immediate and ever unfolding sequences of interaction into which accounts usually fall, toward introducing an idea of how discourses and ideas that are produced by powerful people and organisations to fulfil particular goals in particular ways can still influence small scale interaction at the local level and in this way can reproduce the ideologies of the powerful. In discussing the concept of an account, some central philosophical and sociological ideas have been introduced and at least partly addressed (and continue to be addressed in later Chapters): the subject/object divide; the social construction and accomplishment of the social world; and the impact of institutions and ideas imposed upon the individual from outside their immediate context. All these 'levels' are important to my research in particular and to sociological inquiry in general and I expand upon these in methodological discussion in Chapter 2, and apply these ideas through my case study of Findhorn in later chapters.

In the latter part of Chapter 1, time and money were discussed as phenomena that can be known with numbers and have particular tacit meanings in particular cultures and particular situations within those cultures. The fact that they are meaningful and can be accounted for in a variety of ways is justification for an inquiry into different ways of accounting for time and money. Religious belief has in the past given rise to particular conceptions of time and money and delineated how these should be accounted for within those religious belief systems. As can be seen from Weber's and Aho's theses, time and money were variously brought together because they are seen as God-given resources and are not to be wasted. They are both seen as resources because the moral code that delineated how they should be accounted for stated that this should be the case. The religious influence that designated the worldly resources as valuable has waned, but the disposition it facilitated has endured. Another similarity that brings time and money together is that they can be reckoned

with numbers and calculation and aid efficiency in organisational endeavours. Predictions about future action can be based on calculation, that is, time and money as abstract ideas are also scales or instrumental means. Such predictive decisions could involve buying stock and shares at the 'right time'; or predicting that a particular natural event will likely occur at a certain time (for example, weather warnings and flooding), and these influence social actions: knowledge of how to calculate with time and money and predict events is powerful and therefore valuable.

Of course, as the theoretical work from Simmel and Zelizer regarding money, and Adam regarding time shows, money and time, regardless of their calculable capabilities are phenomenologically different from each other and the practices used in their reckoning, but the main point for my research is, in forming part of everyday life and experience, they are observable and reportable and their uses tie on to moral discourses that may be similar, especially when the moral code is religiously influenced. Time and money are modern examples of phenomena that are central to the lives of social actors regardless of epistemology and ontology: they indicate central ideas about seriality, sequence and causality (time) and exchange, desire and value (money). Culture, visible through moral codes is what gives time and money their specific meanings in specific societies and contexts, and religious belief provides an instance where these cultural influences are more visible. For these reasons, revisiting the impact of religious belief in contemporary settings is interesting, viable and worthwhile. The case study of accounting practices around time and money, regardless of form, in the FF/FC shows that these operate at the sometimes institutional, but always moral interfaces as I discuss in later Chapters. The more inclusive framework of accounting practices that I have offered in this chapter, by encompassing key aspects of differing research programmes and their respective theoretical and empirical ideas, provides a better explanation of types of accounts in action.

To research the impact of belief on accounting practices, it is important to move on from 'what they are' to, 'how they are practised', and so what it is that people actually do in their everyday lives with time and money are experienced, and also what do they say they do with them. This link between action and description/explanation of that action is the account, and this is where belief as a system of organising a view of the self within the world is found. Theoretical discussions, are useful in delineating the parameters of a proposed study by offering a critical reading of previous research and identifying a problematic for new research. However, it is one thing to outline a research problem, it is another to describe how the social action involved is accomplished and how the researcher can observe and investigate this through a grounded set of research methods. Chapter 2 moves away from the theoretical discussion of accounts presented in this chapter toward a discussion of how the researcher might 'know' them.



## **Chapter 2: Knowing the Social World: Ethnomethodology and Institutional Ethnography as Methodological Strategies for Researching Accounts**

“...analyses of accounts are inexorably tied to one of the classic concerns of sociology – namely social order and its relation to morality, action and organisation” (Housley and Fitzgerald, 2008: 238).

Chapter 2 outlines the key elements of ethnomethodology (EM) and institutional ethnography (IE) and discusses how they can be used, methodologically, to inform and direct research into accounts of time and money in spiritual and religious communities. EM and IE are discussed generally and linked to the material regarding rational and rhetorical accounts and how they may be affected by spiritual and religious belief explored in Chapter 1. The quote above, from Housley and Fitzgerald, is a succinct statement of why researching accounts is important to my research in particular and to sociology more generally. This discussion raises key research questions which will help clarify what it is I want to know and how I might go about knowing it.

Methodology is the philosophical underpinnings and rationale of enquiry. The substantive topic, the specific area of interest, the view subscribed to about how the world is known, but also how the world is known by the social actors within in it, all interplay to provide pointers to the most suitable methods to be employed in the investigation of specific social phenomena. EM and IE are discussed here to provide such a philosophical underpinning and rationale with which to ask questions about accounts of time and money in spiritual/religious settings, not as prescriptions to sets of methods.

### *Ethnomethodology: An Outline*

The programme in Ethnomethodology (EM) developed at UCLA in the 1960s around the ideas of Harold Garfinkel has evolved over a number of years, from an initial focus on phenomenological sociological perspectives, with particular connections in Boston (North America) and Manchester (United Kingdom) (Psathas, 2008; ten Have, 2004a). EM later developed with the complementary approach of conversation analysis (CA) discussed later. Studies in Ethnomethodology (Garfinkel, 1967) was a landmark collection of essays that made Garfinkel's ideas and approach to studying society widely available and is regarded as the building block of EM's programme. A review symposium, featured in the American Sociological Review the year following the publication of Studies in Ethnomethodology, confirmed EM's dramatic impact, with some commending the book and others deriding it. For example, Swanson's (1968) review offered a Schutzian reading and recommended EM for science studies; and Wallace (1968: 125), while disliking Garfinkel's prose and style, gave support for EM's practical research methods and findings, regarding some of the experiments as “ingenious”; whereas Coleman (1968: 126) was critical of the book as a whole: “It would be fortunate if the reader could leave the book (or rather the non-book: it is actually a disconnected collection of papers, some previously published, others not) after having read only Chapter 2. For the same point can be made only so many times: beyond that one must look for its fruits, either in theory or research. And Garfinkel simply fails to generate any insights at all from the approach”. Coleman (1968: 126) branded subsequent chapters as “major disasters”, and commented that the book and its contents were “full of elementary errors”, “of little use” and its observations “banal”. Criticisms were also misdirected at EM for having no notion of social structure and neglecting the way in which the activities of people are constrained by wider social factors (Abercrombie, Hill and Turner, 2000). Abercrombie et al, Coleman and others are of course entirely wrong to say EM has no notion of social structure, and indeed its actual considerable influence on emergent structures provides the link between EM and Dorothy Smith's institutional ethnography (IE). IE is a complementary approach, sharing some ideas about social practices and social organisation with EM, and with both acknowledging structural influences, albeit it in different ways because of the influence of Marx on IE and Durkheim on EM.

Twenty-five years ago, mainstream sociology was over defensive and hypercritical of EM as a result. For instance, Heritage (1984) stated that although EM was diverse, its substantive topics lack a central theme, focus and its theory was nowhere systematically stated which made integration of the various studies difficult. Also, Atkinson (1988) commented that EM was far from being a homogeneous movement and was marked by inconsistency. Likewise, Maynard and Clayman (1991: 386) noted that it was more “accurate to say there are several bodies of work, rather than a single enterprise”. EM's main agenda was and is empirical studies of society – society found in the concreteness of situations and circumstances rather than as the achieved result of formal theorising and formally administered research methodologies (Hilbert, 1995; ten Have, 2004a; Francis and Hester, 2004; Lynch and Sharrock, 2003; Livingston, 2008).

Early EM was concerned with basic rules and common-sense knowledge, whereas more recent EM has departed from this “mentalist” emphasis (Maynard and Clayman, 1991: 394) toward an interest in how vocabulary, practices and routines are involved in social organisation. Maynard and Clayman (1991) attribute the changing in emphasis to a turn to Wittgenstein’s examination of language practices. Briefly, Wittgenstein (1953) argues that language, rather than being a vehicle for naming things, or conveying information, is an 'activity' or 'form of life' in its own right. For example, to analyse a single word, and propose that there is a single definable class of phenomena to which it refers, neglects the meaning that word can have in a variety of different 'language games' (Wittgenstein, 1953). Ordinary language use is important – in discovering meanings, it is not possible to rely on definitions, one must examine contexts and usages to discover similarities, or “family resemblances”, as Wittgenstein (1953: 32) termed them.

EM is, at an epistemological level, concerned with 'working out Durkheim's aphorism' - this aphorism being Durkheim's proposal of the (socially constructed) objectivity of social facts (Garfinkel, 2002). Durkheim's epistemological stance has

been criticised for having positivist overtones, but Garfinkel (2002) argues that Durkheim's focus on details and practices that can only be known through first-hand experience (i.e., epistemology studied through the details of social interaction, an example being The Elementary Forms of the Religious Life (Durkheim, 1965[1912])) has been unjustly neglected. Garfinkel's argument follows, that social facts are objective inasmuch as people's social practices are mutually recognisable social interactions, but sociologically the problem needs to be framed differently. The researcher's problem is to figure out what those taken for granted methods and practices are, how they are used and how they achieve intelligibility and coherence (Garfinkel 1967; 2002). In this sense EM requires the social sciences to be positioned as empirical, not conceptual (Garfinkel, 2002). With this epistemological stance, EM's fundamental research domain is revealed: the study of the methods (as practical actions and accounts of those actions) used by social actors in their everyday lives, and in the time they take place, to make things intelligible to each other, with a view to revealing how social order is produced and maintained. EM is important to my research because accounts of time and money are everyday social practices that social actors make intelligible to one another and in doing so produce and maintain social order, with accounts and account-giving being the crucial methods for accomplishing this.

An example of EM's epistemological stance and reasoning at the practical, rather than abstract/conceptual level, concerns the everyday activity of queuing. This is an orderly and omnipresent phenomenon residing in everyday activities of the everyday society (Livingston, 1987). Queues have rules that are 'taken for granted' and they need not be verbalised. However, should someone break the moral code/rules by jumping the queue or failing to move forward when the person ahead has moved forward, then the disapproving look and possible angry questioning of such actions reveal that a code/rule is involved. As such, the non-adherence to the queue code is an accountable social action: a tacit moral code has been breached and the offender must re-align their behaviour or provide an account of it that is deemed legitimate in the current situation and wider cultural norms. Supporting my argument in Chapter 1,

this type of accountable action need not even be verbalised, the disapproving looks in themselves can be the cue for an account or behaviour alignment. The queue example is a Durkheimian 'social fact' in that it "...appears to exist independently of the practical actions and intentions of its local production cohort; it constrains their actions; its morality pervades it; it is analysable; its objective presence allows its interrogation; it retrospectively retains all of its properties; and it is witnessed as a social object" (Livingston, 1987: 17). Thus, using EM reasoning, the orderliness of practical action is also involved in the constraining and moral character of social order (Livingston, 1987; 2008; Fele, 2008; Housley and Fitzgerald, 2008).

Garfinkel's (1967) breaching experiments, whereby he urged his students to question the mundane actions and situations of everyday life and interactions 'as if they were being experienced for the first time', provide other examples of the ubiquity of socially constituted facts. These breaching experiments involved engaging in rule-or norm-breaking behaviour and observing reactions to this. Examples of breaching experiments included students acting as if they were a lodger in their parent's homes; erasing an opponent's mark in a game of tic-tac-toe and replacing it with their own; buying something but not taking it away with them; and standing very close to someone while maintaining a conversation. These actions produced emotive responses such as bewilderment, anger, anxiety, shame, guilt and indignation from the respondents. The breaches emphasised the processes that make these interactions normal. Garfinkel (1967) proposed that these experiments successfully breached Schutz's general thesis of reciprocal perspectives, namely the idealisation of the congruency of relevancies. That is, social actors assume that differences arising from unique biographical circumstances are irrelevant for the purposes at hand, and that each person has selected and interpreted the actually or potentially common objects and their features in an empirically identical manner, one that is sufficient for all practical purposes (Francis and Hester, 2004).

Garfinkel's experiments breaching moral codes are an extreme example of accounts in situ. From the empirical studies introduced in Chapter 1, it can be seen that many moral codes are complex and operate at a much more subtle level; breaches of them too may be much more subtle, and indeed breach may be too strong a word. Moral codes are omnipresent and the social actor may feel a need to account for something that they feel another person may find questionable. Also, an account may be normative in itself: accounts of time and money in places of employment are expected, for instance. A 'breach'-then-account sequence may not elicit a 'what the hell are you doing!?' call for an account: it may receive a disapproving look, be potentially ignored, and it may be just the personal thought that others might see a behaviour as questionable that elicits an account. As I have commented previously, a breach need not even occur for an action to be accountable, with the moral code in itself sometimes being enough to provide a backdrop for accounts to be provided, Crossley's (2006) discussion of gym going is as an example here.

The queuing and breaching experiments are aspects of what Livingston calls EM's 'phenomenal' and 'theoretical' domains, meaning that practical action and practical reasoning are EM's 'phenomenal' domain, whereas its 'theoretical' definition resides in studies of the production of social order (Livingston, 1987; 2008). The ways in which practical actions are produced and managed as orderly are "...identical with the ways those orderlinesses are made accountable...Ethnomethodology's fundamental phenomenon resides in the inseparability of practical action and its witnessed, produced accountable orderlinesses" (Livingston, 1987: 18). As Livingston (1987: 30) notes, "...the phenomena of practical action and reasoning – are the ghosts in the machine that make it work". In this sense, an EM framework is important in researching accounts of time and money because those accounts are a particular form of reporting on observable practical actions, i.e. they are courses of practical actions that are subject to a valuative enquiry into the use of time or money and the ends their use has been put to.

EM derives from different sources, but its main influences are Western philosophy, particularly the phenomenological writings of Husserl and Schutz (Lieberman, 2007; Garfinkel and Lieberman, 2007; Psathas, 2004; 2007; Sharrock, 2004) and Garfinkel's dissatisfaction with prevailing sociological theory and methodological orthodoxies, particularly regarding the work of Talcott Parsons (who was Garfinkel's PhD supervisor) (Heritage, 1984; ten Have, 2004b; Francis and Hester, 2004). Also, Hilbert (1995) argues that, despite casting itself as an alternative to sociology, EM can claim its historical origins in Durkheim and Weber. It was Weber and Durkheim who provided the theoretical inspiration for Parsons and subsequently their weaknesses had re-surfaced in Parsons's work, and it was those particular Parsonian weaknesses which Garfinkel sought to address (Hilbert, 1995). Another of Garfinkel's main influences, Alfred Schutz, directed his studies at rectifying what he saw as Weber's misguided view of social action. Parsons's 'systems theory' was influential for the development of EM inasmuch as it was seen by Garfinkel both as failing to answer the problem of social order and as failing to providing a sufficient theory of action (Psathas, 2004; 2007; Sharrock, 2004; Hester, 2009).

EM originated in a way very much 'of the moment', as Heritage (1984: 2-3) notes:

“The enduring ethnomethodological emphasis on the local, moment-by-moment determination of meaning in social contexts appeared, in itself, an important prophylactic against the mystifying consequences of 'grand theorizing' and 'abstracted empiricism', while the collateral focus on the contingency of meaning resonated happily with the humanistic overtones of theories which stressed the interpreted and constructed nature of social reality. . .By the same token, the ethnomethodological vocabulary of 'accounts' and 'accountability' seemed to many to give straightforward access to that most elusive of phenomenon, the actors definition of the situation”.

EM's importance for sociology in general (and for this thesis in particular), then, does not come from meta-theoretical syntheses; it comes from the sustained interest in defined problems – the theory of action, the nature of intersubjectivity and the social constitution of knowledge (Hester, 2009; Francis and Hester, 2004; ten Have,

2004a; Lynch and Sharrock, 2003; McHoul et al 2008; Heritage, 1984). For those reasons, EM has been described as a reconceptualisation of both the theory of action and the sociology of knowledge (Heritage, 1984; Hester, 2009; Francis and Hester, 2004; ten Have, 2004a).

In understanding EM, it is important to recognise Garfinkel's dialogue with Parsons's systems theory and his theorising of social action and the concern with the problem of social order, and also the importance of phenomenology to EM's conceptualising of intersubjectivity and social accomplishment. Although there are important differences between them, Marxism, functionalism and symbolic interactionism share the fundamental premise that the social world is essentially orderly (functionalism: value consensus; Marxism: class subordination; symbolic interactionism: negotiated order). However, EM starts from the premise that the social merely appears and is produced as orderly but is potentially chaotic. Social order is constructed by social actors attempting to organise their ongoing experiences of the world into a coherent pattern. An account is a central part of this process, in which people fit their own actions into a pattern that makes sense to them in light of their surroundings.

Garfinkel directed his empirical studies at what he saw as weak points in Parsons's theory (Hester, 2009; Francis and Hester, 2004; Heritage, 1984; 1987; Atkinson, 1988). Parsons assumed that people act positively to realise their goals but that social regulation also needs to be achieved to avoid disorder (Hester, 2009; Heritage, 1987). Parsons regarded 'social order' to be the most fundamental level of enquiry, and the solution to its accomplishment being shared (Hester, 2009; Lynch and Sharrock, 2003; Cuff et al, 1998; Heritage, 1987). However, for Garfinkel, such a conceptualisation presupposes the prior existence of social order (Hester, 2009; Cuff et al, 1998). The problem for EM is recast – to understand social order, the conditions under which people make sense of one another's activities have to be investigated (Hester, 2009; Lynch and Sharrock, 2003).



Structural functionalism's treatment of the actor's knowledge and understanding was thought by Garfinkel to be 'sketchy'; hence EM was built from Parsons omission of the analysis of experience:

“It is the Parsonian disregard for the entire common-sense world in which ordinary actors choose courses of action on the basis of detailed practical considerations and judgements which are intelligible and accountable to others, which ultimately constitutes the central focus and point of departure for Garfinkel's treatment of the theory of action” (Heritage, 1984:34).

The manner in which social actors construct a coherent social world, Garfinkel argues, is through the documentary method of interpretation. To understand Garfinkel's 'departure' and emphasis on experience structures, social constitution of knowledge and the documentary method of interpretation, his uses of phenomenology need first to be introduced. Schutz was critical of Weber's basic assumptions of social action, arguing that Weber gave no sustained attention to how social action must be structured and offered no systematic account of how society must appear to someone situated within it (Hester, 2009; Francis and Hester, 2004; Cuff et al, 1998). This led to Garfinkel's insistence on the practical and ever-unfolding nature of social action and the actor's definition or 'account' of the situation. Also, Husserl and Schutz were critical of the notion of 'rational' choices and 'motives' guiding social action, and argued that scientific reasoning was not a useful lens with which to view the social and nor was it appropriate to assume that social actors used scientific reasoning in their everyday lives (Lieberman, 2007; Psathas, 2004; 2007; Sharrock; 2004).

An empirical example of social actors using practical 'ethno' methods and common-sense reasoning in a situation where it could be reasonably assumed that scientific reasoning would be appropriate and effective is Lave's (1988) studies of everyday mathematics. Lave's work shows that social actors use a variety of different strategies for 'working out' problems in everyday activities, such as shopping (best value) and cooking (weights and measurement), that do not necessarily require

'sophisticated' or 'classroom' style mathematics. Indeed, Lave found that people from all cultures used what an EM framework terms 'ethno-methods'. For instance, when a dieter is preparing a meal that requires the quantity '3/4 of a 2/3 cup' of a tub of cottage cheese, then the 'correct' mathematical solution is to multiply the fraction 3/4 by 2/3, whereby the 3 cancels leaving 2/4, or 1/2, so that 'half a cup' is the correct measurement (Lave, 1988). However, what the dieter actually did was to put the contents of the 2/3 tub on the work surface, split it into quarters and put one quarter back in the tub, leaving him with the desired quantity. It is clear the person knew the concept of 3/4 and was able to use reliable knowledge that had presumably not let him down in the past. The situation here exemplifies the EM empirical maxim: if practical methods do not fail, then there is no need to revise them.

The aforementioned points are important in understanding Garfinkel's (1967) emphasis on the social constitution of knowledge and common sense reasoning for all practical purposes. Of course, as Lave (1988) notes, there are often other contingencies that influence the resolution too. For example, in calculating best buys in the supermarket, budget, family size, best before dates, brand loyalty etc may all be considered in the best buy decision. Also, as Zelizer (1996) proposes, there are 'special monies' that are spent differently from other money, for example: a prostitute's illegitimate earnings are more frivolously spent on 'going out', drugs and alcohol, whereas benefits and legitimate money were budgeted more carefully and spent on 'the straight life' (paying bills and rent etc.). An account of problems such as best buy and allocation of differing 'types' of money, and their solution is therefore what EM terms 'indexical', i.e. understandable in light of other reference points<sup>21</sup>. Indexicality will be discussed in more detail later. Considering these points, accounts of time and money may employ certain methods that are successful for all practical purposes and need only be revised when they fail. What those methods are, when they are successful and when they fail and the contingencies of social situations that lead to these outcomes are important focuses for researching such accounts.

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21 It is important to note that neither Lave (1988) nor Zelizer (1996) were explicitly applying an EM approach to their studies. However, many EM concepts are appropriate to everyday mathematics and economies as practical actions and Lave's and Zelizer's examples are commensurable.

Returning to the differences between scientific and common-sense reasoning, Husserl disagreed with the positivist natural science assertion that reality must be defined in terms of the findings of physics etc. because the reality defined by scientific methods does not match the ubiquitous social world (Lieberman, 2007; Psathas; 2007; Sharrock, 2004). Furthering that notion, Husserl argued that the scientific world originates in and depends upon the lived-in world (Lieberman, 2007; Psathas; 2007; Sharrock, 2004). Thus, for Husserl, the '*lebenswelt*', or 'life-world', is pre-scientific in that it exists prior to the growth of the modern sciences and it is also presupposed in all scientific endeavour (Sharrock, 2004; Psathas, 2007). In the West, as early as Galileo and the associated change in emphasis to quantitative experimentation, what took place was "...the surreptitious substitution of the mathematically structured world of idealities for the only real world, the one that is actually given through our perception, that is experienced and experienceable – our everyday lifeworld" (Husserl, cited in Benson and Hughes, 1983: 50). The argument here is science imposed an image of mathematical, objectified nature which became the measure of all that is genuinely real, and neglected to study reality as it is given in experience (Lieberman, 2007; Psathas; 2007; Sharrock, 2004; Crosby, 1997).

Taking Husserl's perspective on scientific reasoning and the everyday world forward, Garfinkel (1967) argued, in response to the Parsonian view that scientifically correct, normatively defined actions or rational decisions are to be made for mundane choices in everyday life, that in vast areas of social life mundane conduct is based on reasonable considerations which are brought to bear on contexts of uncertainty which in turn are highly resistant to scientific calculation. When actions designed to influence other people are considered, the problem of rational action becomes more complex, for "...we find that the conditions for rational action are only met when we know how our actions may be interpreted and misinterpreted, the other's reactions and their motivations, his or her plans, means, alternatives, etc. and the full range of the others stock of knowledge" (Schutz 1964, cited in Heritage, 1984: 64). This is commensurable with the ideas I introduced in Chapter 1 about the contrasts between and congruencies of rational and rhetorical accounts. Rational accounts may be more

closely aligned with the scientific attitude because they use calculation and quantification in their mediation, but their meaning becomes more fully grasped when considered within the natural attitude and as not entirely reliant upon the scientific.

Extending Husserl's work, Schutz (1972) emphasised differences within the 'natural attitude' (i.e. taking the outside world for granted). The natural attitude is a reference to the framework in terms of which we mundanely perceive, interpret and act on the world in which we find ourselves and it involves a suspension of Descartes 'method of doubt' (Schutz, 1972). The method of doubt is the philosophical stance that almost everything can be doubted, even the certainty of an external world; the only thing that cannot be doubted is one's own mental existence, because to doubt that one has to presuppose the existence of one's own mind. The natural attitude counterposes the method of doubt because people in their everyday lives do not doubt the reality of everything that could possibly be called into question. Most things are taken for granted – people only doubt things when they need to, generally because something has gone wrong in their practical affairs (Schutz, 1972; Garfinkel; 1967).

Therefore, for Schutz, the natural attitude has two forms, the common sense attitude and the theoretical (scientific) attitude. They are very different and in important respects incongruous, but even so are far from being altogether distinct (Garfinkel and Liberman, 2007; Liberman, 2007; Psathas, 2007; 2004; Sharrock, 2004). The reason and implication of this is that common-sense cannot simply be given up in favour of, or replaced by, the scientific attitude (Sharrock, 2004; Psathas, 2004; Liberman, 2007; Cuff et al, 1998). People are not like scientists, they do not go around doubting the validity of their constructs, and social actors “...simply see objects in the mode of their typicality” (Heritage, 1984: 52). The common-sense attitude is concerned with practicality. People in society are not concerned with finding things out for their own sake (as in the scientific attitude); they simply want the successful completion of everyday tasks (for example, Lave's (1988) best buy

experiments): “What people know and take for granted is organised, for them, around the things they are doing. The question they put to conditions is: are they good enough, can they be relied upon, for all practical purposes? The extent to which they doubt and the degree to which they take measures to resolve doubt, are both characteristically set within practical limits” (Cuff et al, 1998: 154).

Schutz's (1972) phenomenology posited that the world is not carried around entirely in the minds of members of society; it is intersubjectively constituted and dependent on the social distribution of knowledge and socialisation in relation to a stock of knowledge. Cuff et al (1998) argue that this is dependent upon two crucial suppositions: 1, the reciprocity of perspectives, and 2, the interchangeability of standpoints. People have practical methods of achieving tasks and assume that others know and understand those methods. But also, Schutzian ideas about multiple realities are helpful for an EM conception of time and subsequently the idea of how it is accounted for. Daily routines are variable, social actors pass through quite different states, all of which are experienced as real at the time they are undergone (for example, being awake or dreaming whilst asleep). When asleep, events are experienced as real, but they are known not to be real when the dreamer returns to wakefulness. These are what Schutz (1972) refers to as 'finite provinces of meaning' in that they are different and (in a way) independent and have different standards of what is real – they involve switching between frames of reference. However, the world of daily life is still the paramount reality, because: 1, switching to other frames of reference involves movement in and out of daily life, and 2, the standards of daily life characteristically override the others (Cuff et al, 1998). In this vein, science is another finite province of social meaning.

“In daily life, deciding what is real and what is not amounts to making one or more of an extensive range of distinctions: between the real and the imagined, between fact and fiction, between truth and lies, between correct and incorrect results, between true and false accusations, between the possible and the impossible, between what really happened and what was merely a dream” (Cuff et al, 1998: 162-3).

Garfinkel also borrowed the device of bracketing from the phenomenologists, around seeing practices as activities rather than talking about them in an idealized way. Garfinkel (2002) proposes that EM uses bracketing to indicate a phenomenon for enquiry, the brackets denoting the need to look at the phenomenon rigorously, analytically and freshly to discover what it is that social actors do to construct it and what kind of entity it is. For these reasons, it is important that an account is bracketed to discover how social actors construct them, to reveal themes grounded in the practical action of giving an account. For example, if sociological research methods were the focus of study, then the ethnomethodologist would study the work of 'coding', the work of 'hypothesis testing' and go on to discover how these things get done so as to be the things that they are (Livingston, 1987). The brackets serve as a reminder of the social processes and organised settings we are referring to when we speak of [interviewing] and [coding] (Livingston, 1987). Olszewski, Macey and Lindstrom (2006) in fact studied the coding process and how incongruities get resolved as researchers accomplish the practical work of coding. Olszewski et al (2006: 365) note three primary themes: "...<creating agreement>, <maintaining the integrity of the codes>, and <completing the work> and these three activities are grounded in the naturally evolving work of coding, and are rendered visible through an ethnomethodological investigation in to this work". So, relating these ideas to my own concerns, what are social actors doing when they give an account and how does an account 'get done'?

The 'accomplishment of an account' is methodologically important because to ask people about why they engage in a particular practice (as my case study , discussed later, did) is in essence to ask for an account, and that account may or may not be an approximation of the real reasons for the corresponding course of action. However, the approximation to 'real' motives or actions is not the point; the point is embedded within the account itself, that is, the presentation of self is relative to the particularities of a cultural backdrop and the contingencies of a situation. As the researcher, I represent (because I have a particular biography that is known and inferred through fixed identity markers) a moral code that is in some respects

alternative to the Findhorn Community's and more importantly is likely to be assumed as such. Also, the mere act of questioning their Findhorn Community practices makes the account (response) ideological and rhetorical (it is unlikely people with deeply-held beliefs would respond with: 'what I/we do here is very silly and I/we should not do it'). I return to these points later.

Phenomenological ideas concerning reality, the natural attitude, finite provinces of meaning and bracketing, were used in Garfinkel's reconceptualisation of the problem of social order and are important to EM ideas about how social actors make sense of the situations of everyday life. Thus the attempt to understand the circumstance under which people make sense of one another's activities is the product of Garfinkel's application of phenomenological notions to Parsons's problem of order. Garfinkel's innovation is to see that orderliness consists of practical action and practical reasoning.

Garfinkel suggests that, to make sense of the world, social actors use a process termed 'the documentary method of interpretation'. Garfinkel borrowed the term from Mannheim, who proposed that it involves the social actors' search for "...an identical homologous pattern underlying a vast variety of totally different realisations of meaning" (Mannheim, cited in Garfinkel 1967: 78). This involves taking certain facts from a social situation that appear to conform to a pattern and making sense of these facts in terms of that pattern. Subsequently, this pattern is used as a framework into which new facts arising in the social situation can be located and interpreted. For instance, during substantial portions of their daily lives, ordinary members of society are engaged in descriptive accountings of states of affairs to one another – describing the weather, goods and services, assessments of character and reports of the day's doings are the routine stock in trade of mundane everyday talk (Heinemann, 2008; Wooffitt and Allistone, 2008; Evaldsson, 2007; Heritage, 1984). So, giving an account of time or money can be regarded as an attempt to fit justifications or excuses, and also mundane descriptions, into a coherent underlying pattern so as to produce orderliness (Housley and Fitzgerald, 2008). This may involve searching for

the motive in another person's asking for an account of time of money and fitting the account to the pattern it is thought the other person's questions are 'getting at', or emphasising a rhetorical account to convince another person that a course of action was just. In relation to my case study of the FF, capitalistic tendencies are frowned upon in the FF and so some actions are seen as worthy and others not. Of course, their practices are deemed morally worthy in their 'world' (through their accounts), but in order to know how this is accomplished knowledge of the FF belief system and how it is practiced is needed. My finding this out as a set of research/social practices cannot be left out of the equation here, for people's use of the documentary method regarding how my conduct and my questioning were interpreted and acted upon will have impacted upon their response to me and my overall behaviour as well as to my questions. This point also has general sociological import. As Housley and Fitzgerald (2008: 253 [original emphasis]) note:

“Accounting practices and the ascription of motive or imputation of cognitive states can be understood as part of the vast array of practical methods reflexively utilized by members in the course of situated action and the accomplishment of local social organization. Indeed, it is the case that accountable practices and the ascription of 'inner states' has long been recognized by EM as part and parcel of the 'documentary method of interpretation'. This can be understood as a ubiquitous orientation by members to the search for underlying patterns and hence explanations that can account for social action on an ongoing no time out basis”.

To exemplify the documentary method of interpretation, Garfinkel (1967) devised an experiment whereby students were invited to take part in a new form of counselling. Students were asked to talk to an 'advisor', whom they could not physically see but could communicate with via an intercom, about their problems. The advisor responded to the sets of questions asked by the students with a pre-determined set of yes or no answers. Garfinkel noted that, despite the inconsistencies in the answers and even in cases of contradictory answers, the students managed to make sense of them by discerning an underlying pattern through them. Garfinkel argued that the students were constructing a coherent social reality out of senseless interaction: order was brought forth from the chaos via the documentary method of interpretation.



Garfinkel rejects the pre-Wittgensteinian notion of words meaning what they reference and sentences expressing (true) propositions about the world (Housley and Fitzgerald, 2008). In such a view language is confined to the role of representation and is seen as transparent in relation to a task and “...thus actor's accounts of their everyday affairs are driven to the margins of sociological concern” (Heritage, 1984: 139). Garfinkel's preoccupation with how social actors encounter and manage the social world meant that his view opposed such a transparent view of the role of language: “Accordingly he [Garfinkel] embraced the whole topic as crucial to his central concerns by making the 'mastery of natural language' – including the capacity to produce and recognise adequate descriptive representations of ordinary everyday affairs – the defining feature of an actor's membership of a society or collectivity” (Heritage, 1984: 139). This is an important point for my research in that for people to become members of the Findhorn Foundation and function adequately in the FF milieu they need to master the terminology and available reasoning, and these sequences of reasoning are often quite different to the ‘norm’ or what may be considered acceptable in the wider society to which it belongs. I discuss these matters further in Chapter 4; however, one form of reasoning in the FF is that one must accept responsibility for ones own feelings.

In this vein language use is concerned with understanding actions, “...which are constructively interpreted in relation to their contexts” (Heritage, 1984: 140). This involves knowledge of whom, where, why, when, what, was the accomplishment of an utterance in light of possible considerations and motives: i.e. speech acts are not properly intelligible on their own (McHoul et al, 2008; Livingston, 2008, Heritage, 1984).

The documentary method of interpretation is fully consistent with the overall focus on the accountable nature of social action. As Heritage (1984: 140) notes,

“Descriptions are not disembodied commentaries on states of affairs, they make reference to states of affairs and occur in particular interactional and situational contexts, they will unavoidably be understood as actions which were chosen and consequential. Like other actions, descriptions are 'indexical' and to be understood by reference to where and when etc. they occur. Like other actions too, descriptions are 'reflexive' in maintaining or altering the sense of activities and unfolding circumstances in which they occur”.

EM's stance here is similar to aspects of Mill's (1940) 'vocabulary of motives' and Scott and Lyman's (1968) 'accounts'. For Mills (1940), motives can be viewed as rhetorical devices, existing in 'vocabularies' which actors use to explain to others the reasoning behind their actions, and for Scott and Lyman (1968) an 'account' is a linguistic device employed whenever an action is subject to valuative enquiry. EM does not have such a strict definition of an account; the term here is more loosely used to denote the actor's descriptions of social situations: “observable and reportable, i.e. available to members as situated practices of looking and telling” (Garfinkel, 1967: 10). The link between the earlier specification of accounts and EM's looser definition lies in the potential disruption of and, through an account, the subsequent maintenance of social order. As Housley and Fitzgerald (2008: 240 [original emphasis]) note: “...ethnomethodological respecification involves understanding practices (that include accounts and the ascription of motive) as part and parcel of members' ongoing practical, reflexive, mutually constitutive accomplishment of local social organization”. This also ties into the idea that motives are often, but not always (they can be 'disclaimers'), justifications or excuses for action formulated after the event, they are given when asked for, and are subsequent for Mills and Scott and Lyman. For that reason, the account given may be chosen to produce the right interactional outcome, rather than the 'truth', whatever that may be. Nonetheless, what social actors say their motives were is related to collectively legitimised ideas of what an acceptable account of a corresponding behaviour is:

“To this extent the display of motives in accounts also involves biographical work and the invocation of experience in relation to a body of knowledge and understanding of the world. This understanding of the world may represent a form of world view or lens through which an event is legitimated, confirmed or understood. The invocation of experience or similar biographical resources is a pervasive feature of the display of motives in the course of accomplishing and producing frames of interaction and social organization. A recognizable understanding or interpretation of events is therefore reflexively related to vocabularies of motive” (Housley and Fitzgerald, 2008: 241).

Goffman (1963) also describes the retrospective interpretation process when he refers to the 'moral career' of those defined by deviance. Subjective understandings in current experience allow for 'turning points' during which “...the stigmatized individual may single out and retrospectively elaborate experiences which (then) serve for him to account for his coming to the beliefs and practices he now has regarding his own kind and normals” (Goffman, 1963: 9). New understandings of the past serve to confirm the present identity subjectively for the person treated as deviant and objectively for the organisations that document such an identity. Accounts are a central form of social interaction because they link motives, action, vocabularies and social accomplishment.

Other important ideas for the documentary method of interpretation and EM in general are indifference, indexicality and reflexivity. Indifference is related to EM's use of bracketing, whereby descriptive accounts are not deemed 'correct' or privileged in any way. In the same way that phenomenologists systematically suspend judgement on the ontological status of objects intended in acts of perception and cognition to investigate how they are constituted in consciousness, so too are external judgements of adequacy, value, practicality, success or consequentiality in EM (Housley and Fitzgerald, 2008; Livingston, 2008; Heritage, 1984). The latter are simply treated as practical actions and the focus is on how they are used and to what effect in social organisation (Heritage, 1984). Succinctly, indexicality refers to meaning, reference, or comprehension of language expressions being dependant upon, or constructed in, particular social situations. Indexicality is a term coined by

philosophers to note the fact that ordinary language contains many terms whose meaning is tied to the particular occasions of their use (Francis and Hester, 2004). Garfinkel (1967) pointed out that this can be generalised beyond specific classes of words. That is, any remark can be taken in different ways according to how it is heard contextually. The question thus becomes precisely how someone hears a remark as having an unambiguous and obvious meaning, and precisely how it is understood in relation to the context in which it is produced (Francis and Hester, 2004). Indexicality is constant and ever-unfolding. Knowledge is always treated by social actors as indexical, working out from what is thought to be known in any given situation, using this in practical situations and in gauging other people's responses.

Thus, the EM interest in accounts is empirical, in that these need to be understood in relation to the circumstances in which they occur. Accounts for EM can only be understood by reference to a mass of un-stated assumptions connected to the context of their production (although subject to adjustment by ad hoc devices); and this is what is meant by seeing them as 'indexical' (Heritage, 1984). Garfinkel (1967) argues that the intelligibility of what is said rest upon the hearer's ability to make out what is meant from what is said according to methods which are tacitly relied on by both speaker and hearer. These methods involve the continual invocation of common-sense knowledge and of context as resources with which to make definite sense of descriptive terms (Garfinkel, 1967). A major result of their use is that speaking is invariably understood as action (Garfinkel, 1967). Furthermore, when language is used, things are typified into categories to ease communication, yet it is still possible to discriminate between cases (of, for example, different plants or colours). Thus, unique states of affairs are not reflected in vocabulary as this would result in an unlearnable and un-useable language, but the common-sense of an account can be made intelligible because it is indexical. It is the indexical properties of a situation that deem what type of account is being employed and this is why it is difficult to define what an account 'is', although in social life there is no such difficulty.

Any course of action involves responding to the specificities of its circumstances; it must be shaped to the particular conditions which are its environment and these then used as 'the materials' for its accomplishment (Francis and Hester, 2004; Hester, 2009). In doing so it must depend on the exigencies or contingencies (i.e. unruly conditions which may arise unexpectedly and even unforeseeably amongst a given set of circumstances) in order to achieve success. Cuff et al (1998: 165) refer to 'situatedness' in order to link practical actions and indexicality even when unexpected situations arise. That is, it is the situatedness of an action that brings out the improvisational element in even the most routinised, standardised and rigidly prescribed of action consequences: "...understanding the organisation of action is a matter of understanding how its perpetrators work out the course of the action sequence even as they engage in it". Thus the relationship between specificity and generality is continually compromising, in the sense that social action is tied to the surroundings of its production but at the same time it is constantly possibly needing to be revised.

Heritage (1984) relates Wittgenstein's 'language games' to EM's conceptualisation of indexicality. Numerous categories and concepts are not defined by reference to some fixed core of essential common attributes. Instead, Wittgenstein (1953: 32) argued, they are defined by reference to family resemblances which form "a complicated network of similarities overlapping and criss-crossing: sometimes overall similarities, sometimes similarities of detail". Any network of family resemblances is ultimately established by reference to specific instances and cases. Such networks are open and unbounded and are not capable of exact or exhaustive definition, though in practice this does not interfere with their use (Wittgenstein, 1953). Consider the examples of board games and Olympic games - games have a family resemblance because there is no precise definition to cover their every instance, there is only an approximate relationship between types of game, although this is usually good enough for a person to be able to discern what another person is talking about when s/he refers to a game and whether it is ludo or running a marathon.

Reflexivity refers to the way that accounts about society and its workings become constituent parts of the very thing they describe (McHoul et al 2008; Benson and Hughes, 1983). Social actors think about what is happening in any given situation and this influences 'what next' regarding themselves and what it is they have been doing as part of that situation as it has been unfolding. Common-sense knowledge portrays a real society for its members and, in the manner of a self-fulfilling prophecy; the features of the society are produced by people's motivated compliances with these background expectancies (Garfinkel, 1967). For example, Garfinkel (1967) describes the methods Agnes used to portray specific features of femininity in order to 'pass' as a female and to cover her 'real' or natural biography. These were accomplished through Agnes attending to the seen but unnoticed elements of the settings in which she found herself (inclusive of her behaviour, too). Agnes constructed what she wanted to be regarded as by observing, then using, the symbolic behaviours of natural women. The process was ongoing and in 'real-time' it was a constant process, indexical and reflexive in the same instances, and it involved observing attending to and revising "...the sense, rationality, reasonableness, understanding, significance of any talk or action, [which] is embedded, reflexively, in the setting of which it itself is a feature" (Benson and Hughes, 1983: 103).

A notable development rooted in EM, though having a different trajectory and momentum, is conversation analysis (CA). CA has become a voluminous and substantively diverse body of research in many different disciplines that are concerned with the study of language. Along with EM, CA's position in sociology is relatively marginal, although its use within other disciplines has made CA widely known. For example, Paul ten Have's extensive bibliography on EM and CA materials (available on-line: <http://www.paultenhavenl/resource.htm>), when limiting the bibliographic material to include only publications 'post 2000', shows that an overwhelming majority of the 1000 or so books and articles are CA studies of some sort, with far fewer concerned with EM. Of course, as already stated, EM and CA are cognate and influence each other, and so the focus on CA to an extent represents the change in emphasis of EM's research programme.

CA represents a move away from EM's earlier ethnographic studies of common-sense understandings (for example, Garfinkel's breaching experiments) toward more rigorous, indeed positivist, scientific methods of data collection and analysis, some of which involve quantitative methods (Abercrombie, Hill and Turner, 2000). Ten Have (1990) comments, that CA is a strategy for dealing with the invisibility of common-sense. CA analyses originated in Harvey Sacks' collaborative inquiries with Emanuel Schegloff and Gail Jefferson. At its most general level, CA is concerned with the methodical construction, in and through talk, of social production and analysable social action and practices: it is the analysis of conversation as a "self organising system" (Cuff et al, 1998: 170). Sacks and Garfinkel's relationship was influential for CA and there are bonds between the two, but to view CA as simply a 'form' of EM is not correct. Both Garfinkel and Sacks emphasised the importance of society members' mastery of ordinary language in their everyday activities as the building blocks of social order (Wooffitt and Allistone, 2008; Henmann, 2008; Watson, 1992). CA and EM also share an interest in indexical expressions and examining action for its practical endogenous organisation (Wooffitt and Allistone, 2008; Maynard and Clayman, 1991; Cuff et al, 1998). Garfinkel and Sacks (1970: 341) were interested in natural language and indexicality and argued that the properties of indexical expressions are ordered and socially organised and that this orderliness is "...an ongoing, practical accomplishment of every actual occasion of common-place speech and conduct". This quote demonstrates the fundamental perspective that EM and CA share, that is, that indexical expressions are profoundly ordered in their sequential organisation.

EM and CA both aim to establish the analytical point that language is a central and all-permeating feature of social life, social order and social change (Watson, 1992). CA involves a detailed study of the step-by-step organisation of talk in interaction; of the syntactic, semantic and prosodic qualities of turn-taking; and also the pragmatic connections through which turns are interlocked (Hester and Francis, 2004; Arminen, 1999). Transcriptions of audio taped conversations allow the CA analyst to capture detail about the precise form of the utterances constituting the conversation and the

way they fit together (Cuff et al, 1998). CA, like EM, is interested in the sense-making activities of social actors, but CA develops EM's interest in mundane interaction to cover the minutiae of utterances. Sense-making is an "embedded" affair, that is, it is done under conversational conditions in real time (Cuff et al, 1998: 166). Each party understands what has been said and decides what to say next on the basis of what has already been said. What to say next is worked out in its course, and although appearing orderly is not worked out prior to the conversation, it is reflexive. Conversations are also indexical: "...the formation of a contribution to a conversation is very specifically circumstanced, and the production of a conversation's orderly progression involves managing, during the conversation, the contingencies, the exigencies, which afflict it" (Cuff et al, 1998: 167). Consequently, context-free conversations are impossible, that is, a conversation cannot be represented with a closed set of formal rules because that would require each next move to be predictable (Arminen, 1999). Rather, each turn renews the understanding of the prior move: each turn orients to the prior context but also creates the context anew (Hester and Francis, 2004; Heritage, 1984). EM and CA treat talk and interaction as sufficient objects for analysis in their own right, rather than as a window to wider social processes or a medium to data collection (Hester and Francis 2004; Heinmann, 2008; Arminen, 1999). Turn-taking is a primary concern in CA analyses of organisation in conversation. Whatever the topic of conversation, and however many conversationalists, there is an ongoing distribution of turns. In mundane conversation these methods for circulating turns can be highly general and they operate regardless of the specific character of utterances comprising them (Hester and Francis 2004; Heinmann, 2008; Arminen, 1999; Evaldson, 2007; Wooffitt and Allistone, 2008).

It can be forwarded, that although EM and CA have features that separate them, they share a fundamental perspective that regards social order as an accomplishment achieved by social actors using prior knowledge and adapting it to the contingencies of present situations mainly through language. As part of this, both see conversation and other mundane aspects of social interaction as topics in their own right, not as a



resource to analyse or theorise sociological concerns not immediately present. The term 'ethnomethodology' (literally 'the study of folk methods') "...thus refers to the study of a particular subject matter: the body of common-sense knowledge and the range of procedures and considerations by means of which the ordinary members of society make sense of, find their way about in, and act on the circumstances in which they find themselves...In its open ended reference to any kind of sense-making procedure, the term represents a signpost to a domain of uncharted dimensions rather than a staking out of clearly delineated territory" (Heritage, 1984: 4/5). EM provides a way into studying how action is organised in everyday life, how people mundanely determine the reality of various things and create orderly appearing social situations out of potential chaos. Garfinkel's (2002; 2006) more recent books reaffirm EM's programme: to reveal social order as dynamic, an indexical, practical, contingent, ongoing accomplishment resting on the organised artful methods of ordinary people in everyday life and reflexively render them accountable and meaningful. This remains unchanged in Garfinkel's writings from 1967 on and has led to diverse areas of study.

The outline of EM offered here provides a basis from which to examine how accounts of time and money are accomplished in everyday interactions and relatedly how religious/spiritual belief and other cultural influences provide indexicality and coherence in interactions. It provides a framework to explore how the biographies of the people involved combine with the contingencies of the situation and utterances and actions in those (i.e. the indexical and reflexive properties), to produce orderliness and situated social reality.

### ***Researching Accounts 1: Ethnomethodology***

Ethnomethodology, then, is concerned with the underlying and taken for granted practices and methods used by social actors in giving accounts, in my research accounts of time and money, and enables what an account is and how it is achieved to be investigated. What do people do when they give an account of time and money? How do accounts of time and money relate to wider beliefs in spiritual and religious communities? And, what are the rules/stipulations of how time and money are accounted for in a particular spiritual community? These are all matters which EM enables me to focus on and explore in detail.

Operationalising these questions needs grounded in practical methods that make the research viable and one way to do this is to focus on how the members of Findhorn Community manage its physical and symbolic boundaries because these are literally, and in essence where the moral codes prevalent inside the community, in relation to those it perceives as 'outside', are more obvious. This can be done by asking questions about time and money practices that elicit accounts as responses, with these accounts invoking and deploying the moral codes that are the symbolic boundaries. The community has formal structures and an organisational interface between insider and outsider where these boundary points are routinely managed. As an outsider, in a sense I and others breach the boundary when we enter the community and ask questions about their practices. The practices in achieving this boundary involve accounts in general, and accounts of time and money in particular; and the language games used in communicating them can be fruitfully researched because at such interfaces the beliefs of the community 'visibly' come into contact with outsider views and become accountable. People who hold beliefs different from those of the community breach its boundaries in the course of the community's everyday activities in numerous ways: as visitors (in guided tours and to café's and shops), as consumers (of artefacts produced by the community, for example books, pamphlets and other literature; and as consumers of FF 'ideas' through guest programmes and conferences), as people who interact with the community members in the course of business (for example, auditors, solicitors etc.).

Accounts of time and accounts of money, I proposed in Chapter 1, can be categorised as either rational or rhetorical, even though the qualitative details of examples within each type may differ. Also, these types are not dichotomous and elements of each can be found in the other. The appropriateness of seeing an account as one or the other comes from the contingencies of the situation, the people and activities involved, and also is worked out in the course of its undertaking. As proposed in Chapter 1, all accounts are rhetorical. Also, I would add here, all accounts are indexical: the situation guides the appropriateness of designating it a numerical/written (aligned with a rational account) or narrative account (aligned with a rhetorical account), even though elements of each may be present, particularly the rhetorical in the rational. Both types are structured via the indexical properties of the situation and the use of documentary method of interpretation, in that they make reference to and make sense in a particular social and cultural milieu – the underlying pattern is discernible in relation to the indexical elements. An account is usually temporally ordered, although numerical accounts are explicitly sequential (as in written left to right with the 'bottom line', i.e. 'the answer', situated at the bottom right) whereas a narrative account need not necessarily be ordered in sequence, although its coherence depends on sequence being discernible overall, and in this sense an account is a particular kind of narrative. This discernibility of proper sequence is made sense of via the documentary method of interpretation and indexicality. The morality present in the vocabularies of motives drawn on and the form and organisation of accounts of time and money lend some prior indexical coherence to the situation. However, the reflexive interaction between the account-giver and audience, usually also involving turn-taking, make the outcome not inevitable. In light of this, an elaboration of my earlier questions becomes: what are the underlying practices and methods that are taken for granted by social actors in giving an account of time/money? What is it that social actors do that makes those practices and methods intelligible to each other and produce orderliness? And what part does religious or spiritual belief play in the form and organisation of an account made in a religious or spiritual context?

Indexicality is methodologically important in responding to these questions because it requires knowledge of (for the actor and the researcher) the biographical and cultural elements and, especially relevant for my research, it indicates that moral codes are more visible at an interface. The documentary method of interpretation and reflexivity are important too because they involve observations as to what 'vocabularies of motives' and 'justifications' (Mills 1940; Scott and Lyman; 1968) are deployed to give the account legitimacy and produce a situated social order. Verbal accounting situations occur in 'real time' and the interactants are continually revising their position because they take forward their previous knowledge of each other and the situation and work it as they go. Rational/numerical or written accounts do not involve the same level of on-the-spot reflexivity, but nonetheless are also dependent upon indexical knowledge. Belief can be used in a prospective way in ordering accounts; but given that an account by its nature occurs after the action (it is usually a report upon a past event), it can be argued that religious or spiritual belief is employed retrospectively (even through it is employed prospectively) in an account to make sense of, justify or excuse the action. However, accounts can also be of the moment, occurring as a reflexive response to what is going on at any given moment in interaction. They can also be predictive, involving pre-justifications, i.e. what Hewitt and Stokes (1975) refer to as a 'disclaimer' (as noted in Chapter 1).

This is not to propose that accounts are pre-determined or pre-categorised prior to an action, because that would imply that sequences of social action are predetermined and predictable, and that cannot be the case when social order is produced continually and actors need to be both reflexive and retain indexical information in the situation in real-time. It is to say that an account can be given prior to an event or practical action and/or in interaction as it occurs as part of the indexical-reflective process. An account can occur at any point in the sequence 'past-present-future'. The problematic part of this conceptualisation is the temporal relation of account to action and the relation of an account to the 'truth' of the motivation behind the action. That is, an account of action happening after the event may carry exactly the same features as one that pre-justifies a course of action or is given in situ. Motivations are

difficult to grasp. An account makes particular decisions visible, so visibility should be taken as a defining characteristic of an account, rather than its temporal relationship.

Outlining this discussion about the proximity of an account to the action it reports upon, and introducing the idea of the approximation of 'truthfulness' in an account (i.e. how close the reported motive is to the actual motive), Bruce and Wallis (1983: 63 [emphasis added]) note:

"...the extreme formulation of Mills and Scott and Lyman is that some people do not have motives for their actions until they are in some way challenged by others to produce them, and, at that point they choose a motive on the grounds of the likelihood of producing the right interactional outcomes, rather than because of its proximity to what the actor might feel to be the truth".

Bruce and Wallis (1983) argue that particular cultures at particular periods have a range of norms and values which identify good reason for doing things in one context or another, and that to give more importance to the retrospective account than the motive is wrong. Countering these claims, Sharrock and Watson (1984) argue that retrospective accounts usually carry the motive within them and are not necessarily about cynically 'cooking up' whatever motive a social actor sees fit as a justification to suit their purposes (although someone may do that). In any case, the account is also a practical action and is the object of analysis in its own right and EM's concern is not so much with causal sequences in motives as with how the practical actions produce orderliness. Also, I would add that what the motives for some behaviour 'really' were is neither here nor there because this cannot be known unless (and often not even then) the behaviour was witnessed. What is observed and known is the account, and motives can only be known in the context of accounts of them. Social scientists or other people may make of an account what they will, but at basis an account is an attempt to show one's self as morally worthy. Many social actors need to be seen to be morally worthy because of what they have invested in a

moral career (such as MPs, powerful people in organisations, parents in relation to children...). It is in their interest to fit their accounts to the prevailing social norms of their society, because that makes questionable actions visible and understandable and may also make it justifiable or excusable, depending on what type of account is called for. Furthermore, if an account is a mere explanation, a response to a question of why a practice is/was engaged in without any immoral/wrongdoing accusation, then an account can be viewed as a general form of interaction and the charge of 'cynically cooking up' motives becomes meaningless when accounts are theorised in a more extensive and comprehensive way.

Wright and Rawls (2005) studied two Assemblies of God and one Full Bible Baptist church. They examine how practice and belief<sup>22</sup> relate to each other and how practices differ between congregations and churches, concluding that religious beliefs only serve as retrospective accounts of situated social action, not as a prospective ordering of practices. In linking belief and practice, Wright and Rawls (2005: 194-195) note that:

“While members of the Assemblies of God church attend to the overarching doctrines as a context of accountable motivation for their worshipful behaviour, those doctrines are not specific enough to cover every detail of the practices expected in each next individual case. Members must develop a shared vocabulary of motive regarding how each tenet is to be fulfilled, and be able to use that vocabulary to justify their actions. But, they must also be able to reproduce practices in recognizable details before they can associate those practices with their shared vocabularies”

Their comment here emphasises that accounts are retrospective and use an indexical moral code to provide an account that is justified because it can be seen to 'fit' with and be acceptable under the prevailing doctrines. However, as I have previously argued, in general it is not correct to say that accounts must be and always are retrospective.

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22 Assemblies of God churches have practices that distinguish them from other Christian denominations, such as speaking in tongues as a manifestation of God's word and teachings.

Wright and Rawls also argue that rules in the form of biblical passages and corresponding beliefs do not supply enough information to tell participants how to perform required religious practices. Local orders of practice therefore develop, which are different in substance and are 'responsive to local contingencies', but are also justified according to the same biblical passages and beliefs that other local congregations of the same church subscribe to (Wright and Rawls, 2005: 191). Thus, local groups may subscribe to a larger body of beliefs subsumed in their 'church', but there is great variation between the practices of the local groups, so much so that behaviour deemed as acceptable and appropriate in one local group would be deemed unacceptable or inappropriate in another. For example, illegitimate spiritual expressions were deemed so on the basis of speaking in tongues outside the specified ritual's time and spaces or using the wrong tones (i.e. anguished tones instead of joyous ones) (Wright and Rawls, 2005). This observation is important because it illustrates the possibility of moral codes being interpreted and therefore practiced differently even in a broadly similar religious context.

Another of Wright and Rawls' (2005: 188) interesting arguments is that "...in order to be witnessably recognizable, action must also be instructable, that is, it must be learned, or specifiable, as details of practices in situ". In other words, practices are observed and learned by social actors as they occur and are 'stored' for future reference, but not as something prescribed by belief. Practices are enacted and observable by others, whereas beliefs are invisible. Empirical detail is the key to understanding practice and praxis in religious as in other social settings. Belief on its own is not sufficient to convey acceptable performance in a religious setting; mastery of the details of practice is also needed. Here too accounts and account-giving are critical and I shall comment on how belief as well as time and money are accounted for in the everyday life of the Findhorn Community in later chapters.

Accounts of belief are also to be considered in terms of their end use. For example, if the account of beliefs, time or money is to be recorded for some other future purpose (justification of behaviour or expenses or time use) then the account may be negotiated to fit predetermined categories in the form of some documentary instrument of recording, as is the case in Iona. However, if the account is made in the mundane verbal interaction of a conversation between two members, then its form and organisation may not be subject to as elaborate a revising process, because this may not be needed in the circumstance, and because the real time flow would not allow for such elaboration.

Accounts of belief or time or money may have a different underlying motive, and for that reason articulating them in differing forms of reasoning and vocabularies of motive, encompasses alternative moral codes, may be more successful in justifying differing types of beliefs, time or money use. More generally, in relaying the day's activities to a friend 'a wee while' may be an appropriate description or justification of time use, but a more precise breakdown is likely to be needed when justifying time allocations to differing projects in the workplace. Time and money are systems in their own right with their own internal consistencies related to the numerical systems in which they are conceptualised. However, the experience of them is not tied to a particular numerical system, and the systems merely provide a vocabulary and reference points to make the experience of them intelligible and communicable to other social actors. Time and money as rational numerical systems do not match 'the ubiquitous social world,'<sup>23</sup> and methods used by actors to describe their practices may differ according to the situation. And doing so in the frame of spiritual or religious communities and their emphasis on beliefs and accompanying practices is clearly an example where the specificities of situation are likely to have a great impact.

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23 This argument is being likened to the phenomenological argument alluded to previously that reality defined by scientific methods does not match the social world.



The narrative and the calculative should not be viewed as differing 'modes of thought'. Thought can never be purely scientific or calculative in everyday reasoning because the common-sense world cannot be escaped. And in terms of giving an account of time or money, the use of calculation is dependent upon circumstances set by social situations, not physical properties or a laboratory, and by that token must refer to those social contingencies practically. 'Modes of thought' are continuous and mutual; that some are used in one type of situation and not in another is the product of learned practices, not of psychological partitioning between discrete forms of reasoning. If the scientific attitude is taken as a finite province of meaning, then reasoning within that province needs only to produce knowledge for the sake of knowledge and need have no practical use. However, as soon as social and practical situations enter as the applied use of scientific reasoning (i.e. by having a problem set by an everyday situation), then the reasoning involved must have some common-sense purpose, a means to an end. Differing forms of reasoning may be used as appropriate in different settings but the reality of the mundane everyday world is ubiquitous. The social world is taken for granted and the reasoning used within in it needs only be good enough to achieve practical aims, be that giving an account of time or money or anything else.

The manner in which accounts of time and money relate to the wider beliefs and doctrine of the spiritual or religious community is important. I am particularly interested in the beliefs of religious and spiritual communities as indexical reference points. Utterances and actions and, by that token, observable descriptions of them, must be interpreted, with the beliefs of the group and its members being a major influence. However, as Wright and Rawls (2005) note, the influence of belief and doctrine often if not invariably lies in the retrospective nature of the account. Herein lies a difficulty in researching accounts in religious and spiritual settings, around the argument between Sharrock and Watson (1984) and Bruce and Wallis (1983) previously referenced. If accounts are retrospective, can motives be sensibly and meaningfully interpreted? The related question is, what ideological purpose does an account serve and how closely does this match the practical action being accounted

for as it occurred in real-time? These are questions which concern how motives, actions and accounts are constructed intersubjectively. However, researching accounts does not equate to deciding on the factuality of the claims made in an account. The purpose rather is to view the account as a system of organising self in the world and promoting the self as a moral actor, and in researching accounts, a glimpse of the wider society can be gained because the wider context provides the moral code being oriented to: situations and practices are social practices through and through.

EM provides a way into studying accounts of time and money by providing a framework within which to view the common-sense world of the Findhorn Community in situ. By observing the boundaries at which 'inside' meets 'outside' around the interface between moral codes and observing how these are practically managed, the social world as it is negotiated and accomplished can be researched. Institutional Ethnography (IE) shares with EM an interest in practical actions in situ but, Smith (2005) argues, EM isolates the everyday world from wider contexts, severing it from its connections with the wider social organisation which give the world its particular character. IE departs from EM inasmuch as it treats people and their talk, not as the object of analysis, but as an entry-point into extralocally organised knowledges (Walby, 2007). For IE, EM focuses too narrowly on the individual instead of explicating the linkages between people (Walby, 2007) and Smith (1990: 118) comments here that "...what is said [in ethnomethodological accounts] necessarily depends upon a knowing which is prior to speaking and provides for it . . . the doing of a setting's description depends upon a knowledge of the organization of that setting prior to the description". In this regard, Smith (2005) refers to Watson's (1997) EM study of texts as active in organising people's local courses of action. The text implicates what is to come: Watson observed a group of people waiting for a bus, and the bus number led some to stand back and others to move forward; the sign initiated further action. Smith (2005: 103) commends this approach to exploring how texts are taken up locally, but argues that such an ethnomethodological approach does not "...respond to the extralocal dimensions of

textually mediated forms of coordination that are called for in ethnographic explorations of institutions or of the ruling relations in general”. The charge here is that EM provides an emic level explanation of phenomenon through etic level preconceived theoretical categories, and thus bears little resemblance to the problematics that emerge for people in actuality (Walby, 2007).

What EM and IE share is something that is important for my research, and is that all texts, including verbal accounts, are always and by their nature ideological. They are moral accounts, express a point of view and are produced to specify, delineate and otherwise claim 'this is so'. EM and IE are frameworks which can be drawn on to research both the local production of accounts of time and money, and how extralocal relations impact upon how accounts of time and money are given locally.

### ***Researching Accounts 2: Institutional Ethnography***

Institutional Ethnography (IE) provides core concepts that are useful in researching how local practices of accounting for time and money are influenced by extralocally produced texts and discourses. Dorothy Smith, the progenitor of IE, adopts a feminist position in emphasising the embodied physical and temporal constraints of social reality and programmatically states that “The knowing subject is always located in a particular spatial and temporal site, a particular configuration of the everyday/every night world. Inquiry is directed to be exploring and explicating what s/he does not know – the social relations and organisations pervading his or her world but invisible in it” (Smith, 1999: 5). Smith directs her studies from the standpoint of the subject; however, IE is emphatically not a subjectivist enterprise (Grahame, 1998). 'Standpoint' here refers to the experiences of those people excluded from institutional discourses and offers a critical point of entry into multiple forms of organised activity that shape the everyday world and ties it into broader forms of institutional life (Smith, 1987). It does not refer to a subjective perspective or world-view, then.

IE has been characterised as a “research strategy” (Grahame, 1998: 347) formulated to link small-scale mundane everyday practical actions and interactions to wider structures such as racism, education, gender, the family, health care etc. Research in an IE framework is diverse in its topics, style and concrete methods. It is not prescriptive as to a set of methods, nor is it a methodology in itself, but is rather a method of enquiry. It is regarded by some as an “alternative sociology” (Howard, Risman and Sprague, 2005: xii) with which to research the everyday world as a 'problematic', that is, as a complex of concerns, issues and questions that generate a horizon of possible investigations (Smith, 1987; 2005). The overall aim of IE is double (Smith, 2005). One is to produce 'maps' of ruling relations and specifically the institutional complexes of which these are a part, so as to extend peoples knowledge of their everyday world by finding problematics located in everyday experience. The second is to build knowledge and methods of discovering the institutions and, more generally, the ruling relations of contemporary Western society. IE's principle tasks include “...describing the coordination of activities in the everyday world, discovering how ideological accounts define those activities in relation to institutional imperatives, and examining the broader social relations in which local sites of activity are embedded” (Grahame, 1998: 347).

Smith positions IE as an alternative sociology because, she argues, it is important to begin with the everyday world as it is actually lived and then proceed to develop a conceptualisation of the world that clarifies its properties. Smith's (1987) encompassing argument is that the social organization which makes everyday life (in contemporary societies) possible is not wholly contained within the local setting or its associated sense-making practices. Rather, this organization is generated by social relations which originate outside of the local setting and which can only be partially glimpsed within it (Smith, 1987). In describing the extralocal nature of temporal sequences of changes in localities, Smith (1987: 94) notes that “They are like the flows of lava from a volcano, each transforming the landscape in radical ways, each layering over its predecessors, but unconnected with them other than by succession. The logic of transformation is elsewhere”.

Smith (2005: 52) positions her approach as means of researching an 'ontology of the social', because it is a theory of how the social is real. She claims her theory to be more modest than philosophical enquiries into being and existence and wants instead to write an ontology of the social intended as a guide to what might be observed, listened for and recorded and thereby become data for the ethnographer. She emphasises that she is not concerned with epistemological issues, as was ethnomethodology's early enterprise, and argues that epistemology is largely irrelevant to IE because it does not claim to transcend indexicality, that is, the actualities from which its findings are extracted and to which the latter refer back. She states that "Its findings are in and of the same world that it investigates" (Smith, 2005: 52).

IE's ontology originates in Marx and Engel's (1976) The German Ideology, an ontology Smith (1999: 6) refers to as "the actual ongoing practices of actual individuals as they go forward in just the everyday/every night sites in which they happen and in the time they perdure". IE's ontology is not just concerned with what individuals do, because that would leave an "inseparable gulf between individual and society" (Smith, 1999: 6), which is part of Smith's critique of EM. In this vein, IE also conceives the social as "ongoing concerting and coordinating on individuals activities" [original emphasis] (Smith, 1999: 6). In such a conception, the social is not separable from the actual people and activities in which it is found (Smith, 1999: 6). The IE sociologist "...chooses to direct her gaze towards the social as the ongoing concerting of people's actual activities; her only restriction is a commitment not to reduce the social to properties of individuals or to reconstitute it as a supra-individual blob" (Smith: 1999: 7). I would however add that use of EM, with its focus on accounts occurring at and on the assumption of moral (and sometimes institutional) interfaces which give an insight into wider meanings and values in a society, is also necessary.

Following Marx and Engels (1976), Smith argues that social science needs grounding in the activities of actual individuals and the material conditions thereof: “History and science exist only in people’s activities and in the forms of ‘cooperation’ that have evolved among them” (Smith, 2005: 54). Marx and Engels were critical of the German philosophers (who they termed ‘the ideologists’), because they replaced the actual with the conceptual. This is a critique of a method of reasoning about society and history that treats historical change as generated by ideas and that treats concepts as if they were agents. This is Smith’s critique too of ‘mainstream sociology’, i.e. that concepts take the place of the actual: “Conceptions of social systems and social structure are theoretical constructs that can be assigned a determining role in human behaviour without claiming an empirical reference” (Smith, 2005: 54).

It is for the aforementioned ontological reasons that IE is concerned with actual manifestations of concepts such as social relations and social organisation, because these provide the link between everyday experience and institutional discourses. It is to these concepts I now turn, to explore how Smith deploys them, and then to discuss them more fully in relation to ‘texts’.

‘Social relations’ in IE does not refer to relationships between, for example, lovers or parents and children: “Rather, it directs attention to, and takes up analytically, how what people are doing and experiencing in a given local site is hooked into sequences of action and coordinating multiple local sites where others are active” (Smith, 1999: 7 [original emphasis]). The term refers to connections among work processes and “The point is to show how people in one place are aligning their activities with relevancies produced elsewhere, in order to illuminate the forces that shape experience at that point of entry” (DeVault, 2006: 294). Social relations, then, are part of the research process too, linking it to such relevancies produced elsewhere. The centrality of social relations to IE’s enterprise lies, not in making people the objects of research, nor in explaining their behaviour, but in explaining to

them/ourselves the socially organised powers “...in which their/our lives are embedded and to which their/our activities contribute” (Smith, 1999: 8). This statement is also indicative of IE's underlying Marxist influence, in that one of its aims is to facilitate knowledge of unequal or unfair systems. That is, institutional discourses do not necessarily reflect the everyday experiences of people described by those discourses.

A social relation is not an abstraction. It is the actual linking and coordinating of activities and practices in diverse sites, at which point the anatomy of social relations can be grasped, as definite extended and researchable forms of social organisation, but also as resistant to common-sense understanding (Grahame, 1998). The notion of a social relation cannot be collapsed into an individual's goals, objectives or intentions, and it transcends work or work organisation (Smith, 1987). Institutions exist in that 'strange realm' in which social relations based on texts transform the local particularities of people, place, and time into standardised, generalised, and, especially, translocal forms of coordinating peoples activities (Smith, 2005). For Smith, institutions are not viewed as singular forms of social organisation, but rather as functional complexes such as education, healthcare and law, in which several forms of organisation intertwine: “Institutional processes transform local, concrete and particular actions into 'standard forms of organisational action'; in this way local activities take on a generalised form” (Grahame, 1998: 352).

To explicate this position, Smith (1987; 1999) draws on Marx's discussion of commodity relations. When goods and services are exchanged in the market place they appear in an abstract form expressed through the medium of money. Similarly, bureaucratic organisations use abstract generalised categories to make actions accountable (Grahame, 1998). In this sense, the concrete experience of individuals in their local particularities is structured by generalised social relations, but they are not entirely subsumed by these and so the experience of the individual remains a point of entry into the actual workings of institutions that pervade the individual's life and gives contemporary societies their generalised and abstract character.

Grahame describes institutional accounts of member's practices as a key dimension in regulating the relationship between institutions and individual experience, commenting that “Institutional accounts are ‘ideological’ in the sense that local practices are to be made accountable in ways which express the functions of the institution” (Grahame, 1998: 353). An example of this is a teacher's account of children's behaviour being expressed in terminology such as 'learning styles', 'attention deficits' and developmental stages etc. Such accounts determine and limit what can be noticed and proposed about classroom activities, and “Through such procedures, institutional forms of discourse are made to stand in for the situated practices and reasoning of individuals, so that the latter appear only as psychological or social processes, if at all” (Grahame, 1998: 353). IE proposes starting with the individual's experience in order to break away from institutional inscriptions of this (Smith, 1987).

“By the 'ruling relations' [Smith means] that internally coordinated complex of administrative, managerial professional, and discursive organisation that regulates, organizes, governs, and otherwise controls our societies. It is not yet monolithic, but it is pervasive and pervasively interconnected” (Smith, 1999: 49).

Furthermore, this complex is abstracted from local settings and is essentially textually mediated in character, and it depends on texts to regulate the local (Smith, 1999). Ruling relations have an ordinary, taken-for-granted existence for social actors, so it can be surprising to consider this as primarily textual in the way Smith (1999) does. Ruling relations are interesting to consider in the context of the FF because it attempts to be radically different from capitalism and indeed any systems/ways of being that it perceives as oppressive. However, the FF cannot escape its location within these ruling relations: it is a charitable organisation with a trading subsidiary which means it cannot operate entirely independently of the ruling relations of the society in which it is situated.



The idea of ruling relations does not simply point to 'power' or 'structure', however, but rather it refers to an expansive, historically specific apparatus of management and control that arose with the development of corporate capitalism and supports its operation (DeVault, 2006). The complex of ruling relations includes specialised scientific, technical and cultural discourses which operate through a wide variety of textual formats as constituents of the process of ruling (Smith, 1987; 1990). For example, Smith (1987) refers to research done by Griffith (1984) which proposes that the concept 'single parent' makes the mothering-schooling relation accountable in terms of institutional perspectives and priorities. The term 'single parent' does not necessarily reflect Smith's or other women's experience of raising two children on her own, yet it provides the school staff with the means to explain a problem in terms of a child's home background. The general point, regardless of empirical example, is that ideas that have ideological purposes may be created in one location by powerful others, then are mediated through institutions with little regard for the lived experience of those lives which they affect. That is, not all lives are equal and ruling discourses may presume things about individuals that when applied in context are untrue, which is the case in Griffiths 'single mother' example discussed in the next paragraph

The single parent family form is seen as a local problem for class-room conduct because it lacks resources that a two parent male-bread-winner-house-wife middle-class family can afford, such as time and money and the material resources that these provide. These resources are realised in a mother's freedom from the financial burden to work; more spare time to spend with children in the home and expanding their vocabularies through creative play; the physical space to do this in the form of a larger house (Smith, 1987). The institutional discourse presupposes these material resources. Formal credentials required for middle-class careers expose middle-class mothers to the same ideological currency used by the school staff to make their practices accountable and thus help coordinate home-school relations that are attuned with institutional discourses. Middle-class families engage in ideological practices coordinating home-school relations, for example, keeping up to date with advances in child development through various media (Smith, 1987).

The state too is active in this process, argues Smith (1987), through operationalising various ruling relations at different levels, and it is thereby implicated in reproducing social class. The category 'single parent' names a particular type of defect in the mothering-schooling relation from the perspective of the institutional process regardless of the mother's actual practices, and "A child's problems in the classroom setting are attributed to a "background" effect" (Smith, 1987: 173). The state becomes implicated because it is involved in designating residential enclaves tied to income that become school catchment areas, and subsequently in ensuring homogeneous mothering practices in these areas. The residential organisation is complemented by local taxation practices, i.e. wealthier communities can generate more educational revenue to be used to enrich schools in their own community (Smith (1987). Furthermore, community board trustees are largely middle-class and in effect represent the local interests of the middle-class in the educational process (Smith, 1987). In this way, Smith's IE reveals a complex situation at a variety of levels which expresses the interests of the dominant class in the educational process. As Campbell (2003: 15) pertinently comments, "If we accept Smith's view, no longer can we think of ruling being done by powerful others, somewhere out there, entirely separate from ourselves. We all take up ruling concepts and activate them as we go about our daily lives".

Griffith's (1984) study of single parent families and education discourse makes use of discursive texts such as school regulations and policy documents and establishes a link between how the everyday world is known through the respondent's accounts and institutional texts. The text created by the ruling education complex is one that transforms the concept of being a lone parent into a problem situation, whereby the single parent family form lacks the resources to prepare the child for school in the home. Of importance to Smith's endeavour (and for my own research) is that Griffith was placed in a position (and took this position as her entry point for research) whereby as a client she was at the interface with representatives of the institution. I am particularly interested here in the notion of interfaces between textually mediated institutional discourses of various kinds and individuals whose practical actions are

influenced by those discourses, as it extends my existing ideas about accounts and interfaces. This extension involves the idea that there are middle class assumptions implicit in the normative ways of doing things, such as accounting for time and money. An example, which I referred to earlier, is Zelizer's (1994) research on poor relief in early twentieth century America, and in this context, social workers 'teaching' poor people how to budget correctly. In IE terms, the ruling relations (the state) were activated in the local context through institutional relations (social work).

Organisational texts are of central importance to IE because they create an essential connection between the local social actor's embodied being and the translocal organisation of ruling relations. IE's focus on texts come from the empirical observation "...that technologies of social control are increasingly and pervasively textual and discursive" (DeVault, 2006: 294). Medical charts, enrolment reports, strategic plans, case files, report cards, labour force statistics, financial statements and so on are all mechanisms for coordinating activity across many local sites (Smith, 1987; Griffith, 1984; DeVault, 2006; McCoy, 1998).

Smith argues that texts need to be seen to 'occur' in their own right to be regarded as integral to the organisation of institutional relations:

"Texts have this capacity for dialogic or dual coordination, one as they enter into a local and particular course of action with social relations extending both temporally and spatially beyond the moment of the text's occurrence. For example, reading a bus number presupposes organisation beyond the text itself: the bus company's design of routes and how these are organised in relation to the layout of the city, passenger flows and peak times; the work of bus drivers and mechanics; the work of clerical workers and managers etc." (Smith, 2005: 103).

All these social relations are implicit, yet invisible, in the local reading of the bus number.

The text conceals time and space between its production and its reading but it is still a practical activity subsumed in the sequence of living in an actuality: “I am writing now, you are reading then; I am writing then, and you are reading now. The text lies between us, organizing our relation” (Smith, 1999: 53). Smith's theorizing of temporality in characterising how texts relate their production and reading is similar to Schutz's theorising of finite provinces of meaning. By this I mean that the text as produced and read in different 'times' and circumstances nonetheless exists within an all encompassing common-sense lived world. The text may be read in a different time and place (historically speaking) to its production, and its meaning interpreted and incorporated into its existing stocks of practical knowledge. Smith (2005; 1990) argues that the problem with introducing texts into ethnography is their ordinary inertia. They are located in the same temporal and local world in which embodied actors exist but they are not acknowledged as so: “We construct them... as a world that isn't present in our lived spaces and thus don't recognize texts as being “active” in coordinating what we are doing with another or others” (Smith, 2005: 102). It is the internal temporal organisation of the texts that is attended to, not their occurrence in time and place; they represent “...a kind of stasis under our eye” (Smith, 2005: 102) and “The power of a sacred text to remain across seas and generations is a condition of its holiness and its capacity to be read again, rediscovered, reinterpreted in the ever changing local actualities of peoples lives” (Smith, 2005: 102).

This point about sacred texts is an important one and ties into Wright and Rawls' (2005) EM argument about the dialectics of belief and practice, i.e. accounts of some practice are interpreted in light of belief and after the practical action has taken place. In a similar fashion, people can find meaning in sacred texts by applying biographical information of their own lives and seeking meaning in texts. In this way, biographies and practical actions can be 'understood' from the point of view of the actor by reference to beliefs and the sacred texts those beliefs are derived from. The active text “...might be thought of as more like a crystal which bends the light as it passes through. The text itself is seen to be organising a course of concerted social action” (Smith, 1990: 121). The text can be thought of as a warrant for action, but, as

was argued earlier, interpreting motive from accounts is contentious because of the temporal relation of the account to action and the proximity of the account to the 'true' motive. An organisational text in an institution may coordinate certain work related practices across local sites but accounting for time and money as a general everyday activity is a more deeply engrained and unexamined practice. Furthermore, to contextualise this point and relate it to my case study, 'sacred texts' in the FF exist in the form of 'guidance' books and autobiographies of the founders, which for many are the first ideological contact with the FF. It is anticipated that these sacred texts have 'bent the light' for the individuals who read them and are meaningful in the contexts of their own lives. In the context of my wider research, sacred texts are indicative of moral codes which help an individual organise a view of the world and their place within in. This process can be regarded as an example of the documentary method of interpretation, and because it shows how cultural texts may affect action, it lends support for the thesis that culture affects all accounts.

For Smith (2005: 111), "Institutional discourses are central to the coordinating of the work that people do in bringing every day the institutional complexes embedded in the ruling relations", but the subject disappears from institutional accounts, i.e. institutional discourses objectify. Campbell and Gregor (2002) note a research example in which a nurse used an interview schedule to ascertain the most appropriate form of treatment for a patient. The subject became lost in a medical technical vocabulary and symptoms, i.e. people become categories of persons (Smith, 2005). The relationship is mediated by the text and the patient is seen through the lens established by the textual assessment instrument, with the nurse divided between her role as a caregiver and as the representative of the health organisation. In this situation, organisational decision-making subordinates the interests of the client. That is, an individual need is generalised, the client is removed as the subject of the story because objectivity is more useful organisationally, especially when tough decisions have to be made (Campbell and Gregor, 2002). Furthermore, the text has the capacity to carry an idea or meaning across sites and perpetuate it (Campbell and Gregor, 2002). In accounting for time and money,

Campbell and Gregor's research informs the idea that, because institutions account for time in particular ways for good managerial reasons, the subjective experience of an individual's time may be subsumed within an institutional discourse of efficiency and output. This is, of course, qualitatively different from the subjective experience of illness that Campbell and Gregor describe, but it shows how experiences of time may be accounted for in different ways at the institutional and individual levels. This is indicative of an interface between institutional and moral codes about time.

Institutional relations are seen as political ones in which "Institutional discourse is designed, and the processes of design are essentially political; that is, they concern the forms of power that that emerge in institutional regimes" (Smith, 2005: 121). The realities to which action and decision are orientated are symbolically structured virtual realities (Smith, 1999). In this way, realities become objectified and this creates necessary separations between what individuals know as a product of their particular localities, and what they come to know as trained readers of the textual realities. An example that illuminates Smith's thinking on these points is her (Smith, 1990; 1999) analysis of two accounts of an incident in which the police became involved. One account was from a witness of events (published in an underground newspaper) that observed police brutality towards members of a crowd i.e. a local social experience. The other account was a rebuttal from the mayor's office provided by the chief of police after an internal investigation. The local account told of the police trying to provoke a reaction from the crowd to provide a justification for harassing and arresting them. The first story is temporally embedded and told from a personal perspective. The rebuttal denies the accusations, is represented as an official enquiry and refers to incidents before and after the witness's account which led to extended organisational proceedings (arrests, court hearings etc.): "It is produced in an institutional process, using its distinctive methodologies for producing an objectified account. It is not located in the perspective and experience of any particular individual" (Smith, 1999: 51). Police officers, assumed to be the source of the account, have no narrative continuity, they appear interchangeable with no determinate perspective (Smith, 1990).

Besides conveying elements of IE that are central to understanding the approach, the relevance of the above example to accounts of time and money is that the ruling relations have the ability to define what is acceptable and what is not. This has legal consequences because it directs how organisations must account for assets as per the law. This is relatively unproblematic in capitalist business, but in religious or spiritual contexts, where goals are not purely financially driven, then accounting has qualitative consequences that are indicative of a moral interface between two different ways of seeing, organising and knowing the world.

Reading the two accounts described in Smith's (1990) research above provides different experiences for the reader. The witness account seeks empathetic understanding of an enraged individual, whereas the rebuttal is distancing and detaches the reader from the immediacy of the events (Smith 1999). The temporal structure is different in the rebuttal; it is contained within an institutional order, and is seemingly positionless. The incident becomes devoid of experience and is communicated in the discourse and vocabulary of the institution, the 'young man' (whom the witness account recalls being beaten by police, for no apparent reason) becomes 'a juvenile' (whom the police recount as having a prior criminal record). And describing him as such is an organisational accomplishment with its meaning built into linguistic practices dependant on organisational meaning (Smith, 1990). That is, the category 'juvenile' presupposes a complex institutional division of labour among police, courts, the law and legal process and a particular kind of biography for the young man in question (Smith, 1990).

Her discussion of these two accounts illustrates one of Smith's central concerns: the objectified forms of knowledge, of which sociology too is a part. Smith is critical of 'traditional' sociology because it tends to favour the constructed realities of privileged experts over the lived realities of its subjects (Grahame, 1998). Taking the aforementioned witness and police accounts study as an example, 'delinquency' has its origin in bureaucratic, legal and professional operations and thus the actions of

individuals take an objectified form conceived in terms of the imperatives and procedures of the institutions involved (the police and courts etc.). An analysis of how institutions and professional discourses exclude the standpoint of persons living and acting in the everyday world, and of sociology's role in that process of ruling, is what Smith requires (Grahame, 1998). Smith (1987; 1990) argues that sociology's standard ways of knowing the world operate within the network of society's dominant institutions (management, the professions, government, the media, the academy) because they regulate what happens in contemporary societies. Institutional discourses do not so much prescribe actions as create the conditions under which actions become institutionally accountable (Smith, 2005). This relates to Garfinkel's (1967) treatment of jurors' everyday work, i.e. jurors' activities are not the effect of conforming to norms, but rather, their practices are aimed at accomplishing a verdict that is recognised as rational and objective. This is methodologically important for my research and case study. For example, the FF is in many ways a 'counter culture' that has to be both institutionally accountable in the wider world and be so in its own terms and to its community members and IE provides a method of inquiry that enables the researcher to keep this in mind. It shows how institutional and moral interfaces are activated. For example, the normative ways of 'doing' business in capitalist societies are anticipated to be different from how business is done in spiritual or religious settings, because the belief systems in operation in these settings have different epistemologies of time and money.

Smith (1987: 166) delineates three tasks that define IE as a research strategy. First is the analysis of the ideological procedures used to render the organisation work of ruling relations accountable, i.e. the procedures that are the constituent social relations which articulate the work processes with the institutional function. Second is the manner in which individuals are actually engaged in the production of their everyday world in light of how that world is organised by and sustains the institutional processes. Third, the concept of a social relation analyses the concerting of this work<sup>24</sup> processes as social courses of action which link multiple individuals

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24 'Work' is not necessarily defined as paid employment – it involves the activities people involve



not necessarily known to each other. The specific topics of IE studies vary widely, what links them is this attempt to reveal ruling discourse through social relations, i.e. to provide a map to illuminate how the local is influenced by the extralocal.

To give an example, McCoy (1998) was interested in how accounting texts mediate the reshaping of managerial practice in the educational sector. Using an IE framework she viewed cost accounting as a form of ruling relations which are abstracted and generalised through the medium of texts. This research suggests that accounting procedures are pervasive in contemporary relations of ruling and consequently such texts, albeit indirectly, shape many daily circumstances of life. Accounting (financial and managerial) represents an example of local particularities that are converted into standardised calculable units to enable comparisons among different sites and activities (McCoy; 1998). In addition to book-keeping, accounting can subsume other quantifiable data originating in an organisation, such as hours of work, number of units produced, or student enrolment numbers. People become invisible in accounting documents but the documents they are subsumed by are turned used to control and shape what people do, a process clearly of interest in an IE framework. People whose work is represented by accounting documents are encouraged to compare what they do with the established standards, and these standards are abstractly represented as productivity, costs and sales etc. and a reality to which practice 'ought' to conform, an example of ruling relations again of interest to IE.

McCoy (1998: 396) notes that, in the critical accounting literature, accounting is described as a "...calculative practice that constructs a particular form of visibility". The cut-off for IE is that this 'visibility' is in reference to a form of social control whereby accounting practices create costs and returns whose reality actors are asked to acknowledge and respond to. During a reduction in grants in post-secondary

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themselves in to produce the world they experience in daily life (Grahame, 1998).

colleges<sup>25</sup> in Canada, McCoy notes that less money was available to the colleges and government policies exposed public services to the discipline of the market. New methods were used to analyse and account for resource expenditure, often borrowed from the private sector, and so government expenditure policies increasingly pull colleges into market relations (McCoy, 1998).

McCoy's study is theoretically, methodologically and substantively relevant to my research because she refers to a situation whereby performance was measured using standardised units (time/money efficiency, space, energy costs etc.) in order to compare performance and promote efficiency. A situation was created whereby new institutional discourses needed to be learned then impacted on local practices to bring them in line with ruling ideology. Regarding my research, I am interested in questioning around these institutional discourses (in terms of economic/'rational' accounting) in a locality that actively dislikes the ruling relations of the society in which it is located (UK/Western capitalism). It is anticipated that regardless of religious morality and ethical stances against capitalism, accounting procedures will still be necessary and important for the FF in order to survey the ways in which the organisation, and thereby the community, can remain viable. This is anticipated because the FF has struggled financially in the past. I return to this in my findings.

Recurrent concerns in IE studies are ideological texts produced by ruling relations, the categorisation and generalisation of individual experience as a means for measurement and comparison and the existence of an interface between a set of discursive practices and individuals/small groups of people whose practices are influenced by the extralocally produced texts and who in turn activate the ruling relations in the course of their everyday lives (Darville, 2002; Hak, 1998; Campbell and Gregor, 2002; Griffith 1984; Smith 1990; 1999; McCoy 1998). Individual studies also demonstrate that IE can encompass diverse arenas of study, each of which can illuminate the larger picture (DeVault, 2006). The discourses that

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25 Post-secondary colleges in Canada are like FE colleges in the UK except that transferring into university courses is not as accessible as the process in the UK is.

constitute the ruling relations are vast webs of text and activity and a single study can of course trace only a small part of these processes, but IE's ontology enables many such stitches to be woven together (DeVault, 2006). This is methodologically important in the sense that it enables theoretical generalisation across case studies. The idea here is not that case studies are seen as generalisable, but as cumulative when they pertain to a particular focus of inquiry, such as interfaces of local and extralocal or rational and rhetorical accounts in religious or spiritual settings. Through Smith's conceptions of ruling relations, social relations, institutions and texts, it is possible to research how local practices are influenced by multiple external sources that coordinate practices in many localities. IE shows how texts are ideological, and that this includes even the most mundane reporting procedures in the everyday lives of the people who use them, be these cost accounting exercises, the progress of adults learning to read and write, psychiatric diagnostic reports, newspaper articles or police rebuttals. Each of these texts carries important ideological references to the ruling relations, and through institutional discourses they have the ability to direct action among numerous local sites through for example standardising report writing in psychiatric or other health related diagnoses.

More particularly, IE is useful for examining how accounts of time and money are bound up in wider social relations and specifically that such accounts are textually mediated. This enables investigating the extralocal institutional discourses that spiritual or religious communities operate within, how they relate to each other, and how local action is influenced extralocally. Some questions which arise and can be researched using an IE approach include: in what ways are organisational and individual accounts of time and money influenced by ruling relations and how is this reconciled with religious belief and other ideologies such as ethical business stances? And, what ideological needs do formal business accounts of time and money serve? An IE framework can be used to research how religious or spiritual communities present themselves textually through publicly available documents such as web pages, leaflets, literature and newsletters, and thus to provide detailed means of addressing these questions.

Conceptions of time and money in particular communities, as argued in Chapter 1, will utilise rational western notions of these phenomena, because it is this that people are (most likely) socialised into. Beliefs and practices around time and money and how they are accounted for in spiritual or religious communities may display syncretic cultural forms<sup>26</sup>, because these incorporate extralocal rational economic practices from the wider society and organise them within their own local belief system. For example, as Jacobs and Walker's (2004) research on Iona has demonstrated, community members, through their commitment to their Rule are asked to strictly account for their daily time and money use using a pre-categorised document. The IE approach opens up further inquiry into the extralocal social relations and discourses that impact upon this example of local accounting, because this document serves an ideological purpose for the community embedded in its local practices and beliefs. The discussion here of IE gives an alternative methodological enquiry, and when taken along with the empirical and theoretical material introduced in Chapter 1, provides a framework that can offer an alternative strategy for researching accounts that builds upon previous studies. The contents of my first two chapters, then, should be seen as the pointers for research, clarifying the things I want to know and how they might be researched, drawing on previous research and theoretical ideas while also being flexible enough to use my data inductively to revise and refine my theoretical ideas.

The FF has many different business activities, such as running cafés, selling organic produce, running seminars on such things as ecological building and lifestyle choices, and offering spiritual retreats. Thus questions in reference to institutional discourses apply, in the sense that the belief system must be reconciled with the business practices involved and which also operate within wider business oriented discourses. The interface at the boundaries of religious or spiritual communities, those points where the secular and 'outside' world meets the practices and beliefs of such communities, is a crucial point of entry for research accounts of time and money in such communities generally and in the FC particularly.

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26 I use 'syncretic cultural forms' here similarly to Cohen's (1985) conception of symbolic boundaries.

The arguments provided in Chapter 1 about rational and rhetorical practices in accounting for time and money adds interesting dimensions to the IE studies discussed in this chapter. Institutional uses of number lead to particularities in individual experience being transformed as objective generality, and indeed similar arguments can be made about quantitative descriptions of the social world through pre-categorised likert-type social surveys as well. Such enterprises produce institutional texts that are used for various purposes, and the focus of IE allows questions to be explored such as: Does the kind of comparison that such texts permit affect local action by individuals? And in addition, because the FF is in some respects positioned against capitalist and bureaucratic ways of doing things, then the 'obvious' IE questions need reconsidered to take this into consideration.

My research has to be aware that the FC strives to be seen to do things differently and explore precisely how it meets the institutional interface of normative western ways of doing business. The ideological purposes of the communities must somehow be expressed in their activities. At the same time, to remain operating legally, the practices of such communities have to be accountable within a legal framework. This raises the interesting question of how local practices are reconciled with ideological ruling relations, of how institutional discourses about time and money used in spiritual or religious organisations are reconciled with their beliefs. In other words, how is the secular world of business brought into line with the sacred locality of belief? And in relation to accounts, are accounts prospectively ordered so they are in line with beliefs, or are accounts retrospectively ordered so as to justify practice in the context of beliefs post hoc? Or, indeed, are there occasions where either the prospective or retrospective may be used? I am interested in looking at the practices of members working in professional capacities. This raises further questions, such as: Do people employed as accountants and managers have to subscribe to the belief system of the community? Conversely, do they need to have professionally-recognised accreditations, or is belief sufficient? The practices of 'accountants' and others who are responsible for economic planning and executive decisions in religious or spiritual communities would give insight into the everyday decisions that keep such communities economically viable and how these interface with the extralocal institutional level.

I have presented a viable strategy for ‘knowing’ accounts of time and money and proposed that they are grounded as practical actions visible through moral codes which can be explored in the accounts given of them. What I have presented in this chapter has been concerned with methodology matters and how accounts operate in reality and can be known. Through reference to EM and IE approaches I have shown that there are formal qualities that recur in association with them, such as an interface between local practices and the ruling relations, the textual communication of ruling ideology through institutional discourses that may be complex and pervasive but nonetheless coordinate and concert local practices, and the objectifying and generalising of individual experience through recasting experience as quantifiable, comparable, calculable data for organisational and institutional use.

Despite their differences, IE and EM are commensurable approaches because fundamentally they regard social reality as the product of social actors going about their lives and reflexively producing their social realities as these are lived in the time they exist. IE and EM both offer a way to keep the beliefs of spiritual or religious communities as central and ever-present through notions of indexicality and the various in-group language games they may employ, and IE offers a way to grasp elements of governing institutions or ruling relations operating in and impacting upon the local. Furthermore, IE offers an explanation of how the local is affected by the extralocal through pervasive influential ideological texts. It is helpful to end this chapter with an overview of how EM and IE have informed my thinking about accounts of time and money and how to go about researching them. I do this by referring to how I draw upon them in the rest of the thesis.

From EM, I draw specifically upon the documentary method of interpretation. That is, I think that because FF members believe that the universe is a purposeful and ultimately benevolent force that influences events in the everyday world (discussed in Chapter 4), then they will use these ideas to organise events in their lives into a coherent pattern. I propose that because they believe that an alternative reality that

can be accessed through meditations and attunements (I discuss this in Chapter 4) then decisions to follow a course of action can be justified in light of this different form of knowing. By this I mean that indexical knowledge of how to behave and act will be influenced by having prior knowledge of spiritual vocabularies of motive which are learned through observation of more experienced members.

I also draw upon EM's phenomenologically influenced idea of ethno-methods being used for all practical purposes and I think this will illustrate the intertwining of indexicality and reflexivity in explanations of events and accounts of actions. I think this because, if a belief system that is dependent on unseen (and ultimately non-falsifiable) forces is invoked in making decisions to follow some course of action, then the same belief system can be called upon to give an alternative explanation of why some action did not occur. So, the belief system will not be said to have failed in its usefulness for all practical purposes, but the members will say that their interpretation of it was wrong or their intentions were in some way lacking. This is a reflection on the efficacy of the self to act in a 'correct' way, rather than a judgement on the usefulness of the belief system. I think that this is important to bear in mind when questioning FF member's decisions to invest time or money in particular in a lengthy and expensive moral career: their spiritual practices, entire spiritual way of life and their accounts of these would be unlikely to be honoured, or at least found to be questionable by people who direct their life by a different code (such as capitalism). In this sense, I think questioning around how alternatives to decision-making practices and alternative lifestyles (to the FF) may be engaged in, and why they do things in the way they do will reveal a moral interface. I propose that FF members will wish to defend their practices and beliefs system when faced with alternatives from the outside world. My questioning of their practices and alternatives can be done simply by asking why they choose to engage in particular practices and not others.

Thinking about EM more generally, I think researching accounts of time and money in the FF will be useful in demonstrating how situated order is accomplished. That is, I think that the particular belief system will employ learned vocabularies of motive and ways of behaving that are available for members and to act 'out of line' will reveal the moral code. By this I do not mean that I intend to engage in breaching experiments, I mean that by the simple fact that I have 'outsider' status then it is inevitable that I will be able to breach their taken-for-granted assumptions about how things should be done in the FF because I do not know any better. I think that the reasoning behind doing things in a particular way will be explained to me and/or others who happen to breach a moral code, and this is how I will learn and know the moral code: in exactly the same way as any newcomer to a social collective learns the acceptable and unacceptable way of behaving.

The FF does not have an overarching and ultimate doctrine but a central tenet of the belief system is the existence of a spiritual realm and that a way to contact this is through meditation. I think that because of this, time will be experienced in meditation as different from 'normal' time and therefore will be accountable in different ways. That is, I think that meditations and related practices will be referred to in what EM and phenomenology understands as 'finite provinces of meaning', as 'time out' from the common sense attitude and in opposition to the scientific attitude.

From IE I draw principally upon the idea that particular institutional discourse around time and money, and how they should be accounted for in organisations, is normative. This normative system is informed by the capitalist way of doing things and although pervasive and dominant does not necessarily appropriately reflect individual experience in the FF. I think that the FF will have novel practices in attempting to reconcile the laws of the land in which they operate, and the accepted ways of doing things, with their belief system. The FF has definite ideas about how business should be run and it opposes many of the normative capitalist ways of doing business. As such, I think the FF's ideological preference for how money should be viewed, made and invested will be different from the norm and will thus be indicative of a different moral code at which their actions will be accountable.



The FF also opposes the idea of status being determined by social roles and wishes to promote a more egalitarian lifestyle (discussed in detail in Chapters 4 and 5). I think that IE is a useful method of enquiry to show how the capitalist norms of meritocracy and status being defined by social roles creates, what the FF see, as an unequal and unfair system. This idea is central to IE's concern with the subjective local experience of life that does not map onto the assumptions of the middle-class norm. The form of social relation to be found in the FF is anticipated to be qualitatively different from people working in other types of organisation, not least because the place of work and living accommodation is the same place for many Findhornians and the living arrangements from most members are communal. In contrast to Smith's ideas, but not in a critical way, as an exception, I think the social relations in the FF will not be co-ordinated with others in diverse places because of the inherent communal structure. Nonetheless, there are bureaucratic structures that cannot be escaped from in large organisations, and other legal needs created by ruling relations that the FF must reconcile with their lifestyle and belief system and IE is a beneficial tool for enquiring around this.

Smith's ideas around texts in general, and sacred texts in particular are also useful because one of the main reasons why the FF has attracted so many people over the last half century is that one of the founding members published her daily guidance from her inner contact with God. This can be regarded in the context of the FF as a 'sacred text' and there are many other books that have been published about the FF. These are often cited by members as how they first heard about the community. These books have been read by many people and interpreted in different ways that connect to their personal life experiences. It is interesting to keep this in mind when regarding people's accounts of their decision to visit or become a member in the FF and invest heavily in terms of money and time in a moral career at the FF.

Institutional relations are also interesting to consider in the context of the FF because they do not map onto dominant discourse of power that permeate most organisations in capitalist societies. That is, decision-making is inclusive of all opinions and all forms of knowledge in the FF. Smith's ideas about ruling discourse are important to bear in mind when considering how decisions are ultimately justified in the FF. It is interesting to consider this form of accountability in relation to making financial decision that affect the FF and its members.

I now take these ideas forward and delineate data collection strategies that are commensurable with the theoretical and methodological frameworks I have outlined in Chapters 1 and 2 about what an account is, what time and money are, where modern accounts of and dispositions toward time and money originate from, and how these accounts might be known, witnessed and researched in the social world.

### **Chapter 3: A Critical Case Study: Data Collection in the Findhorn Foundation**

Having decided on a case study approach as a useful extrapolation of my inquiry regarding the 'nature' and use of accounts, and that the FF was appropriate as a case study, I then pursued the components of this in a systematic way. I undertook observation and participant observation fieldwork between July 2008 and July 2009. The most intensive element of this involved taking part in a FF experience week programme. This was a seven day programme, from 6/12/2008 to 13/12/2008. Prior to this, I carried out initial observation, which was done over five (not continuous) days and did this as an informal visitor, for example, taking a guided tour of the park and independently visiting various community facilities, such as the universal hall (community hall), the phoenix stores (grocery store), the Ecovillage (Eco housing project), the Living Machine (waste management system), the Pottery and generally exploring the community on foot. This initial stage of observation was not participative apart from in a general sense, and, it was largely a reconnaissance activity to gauge basic aspects of the FF and FC as a suitable research site or not and to establish its main parameters and components.

The decision to participate in the experience week involved an ethical dilemma because I did not know whether to be overt or covert about my emerging research interest during the week. Through discussions with my principal supervisor and a researcher from another university (whose PhD research was an ethnography of the FF and FC), it was decided that the best way forward was to not enforce on people at the outset my status as a researcher, but to let this information be discovered by other group members in the course of 'normal' interactions. This was for a number of reasons. First, I did not want to lead anyone in the FF to expect a longer-term research engagement when it was not at that stage at all clear whether the FF would be a suitable research site. Second, and perhaps most importantly, the other participants had paid between £395 and £595 (dependent on income) to do the

experience week and all had come from other countries and paid expensive airfares. It would therefore have been unfair of me to 'hi-jack' their week, particularly because most visitors to the community are 'seeking' something (Sutcliffe, 2000; 2003). Sutcliffe's term is an astute one, especially in the experience week group (although it is evident throughout the community) as many people there were very frank about their reasons for coming to FF and involved difficult, sometimes tragic circumstances. And third, attending the experience week was a way for me to find out more about the community and ascertain its suitability as a research site, and until I could make a decision about this there was nothing very specific to tell people. Related to this, I wanted to be a complete participant and experience what it was like to be a bona-fide experience week member and give this my full attention, as part of deciding if the FF would be a suitable site for a case study or not. I tried to switch off my role as a researcher during the day and write my notes up in a field diary in the evening, something I would most likely have done anyway, as a way of reflecting on the day's events.

When people asked about my occupation, as invariably happens when a group of strangers are getting to know each other, I told them the truth, that I was a studying for a Ph.D. in sociology. If they pressed me further for information on my research interests, I told them what was also true, that I was interested in conceptions and accounts of time and money and how religious or spiritual belief might affect that. Most were uninterested after that point, but a couple of people did ask explicitly if I would consider the FF as a research site. I told them the truth too; that I was considering it, but was still unsure as to where would be the best site to research the phenomena (at that point, I was still considering Lindisfarne and Iona as possibilities). All of these pieces of information were fully true; I did not feel I had compromised myself by misleading anyone. And by the end of the week, I was quite friendly with all the group members (there were seven of us, nine including the two focalisers) and had exchanged email addresses and phone numbers with them all.

During the experience week, I kept a field diary of my reflections written at the end of each day. Generally this consisted of descriptions of any novel practices I thought were informed by the specific belief system of Findhorn, and could be questioned in relation to time and money. I also wrote down ideas about the 'moral code' in operation that could be explored in relation to other sources, such as my earlier observations, academic and popular literature about the FF and FC, and information on the FF/FC web pages. Ideas around moral and institutional interfaces were also thought about in-depth at this stage and how they are practically achieved and maintained. The ideas that came through in my field notes were later extensively researched in literature about the community and considered in relation to whether and how I might meaningfully research accounts of time and money in the FF and relate this to other research dealing with similar phenomena. After returning from the experience week, thinking about the research and discussing it with supervisors, I decided that the FF was indeed a suitable research site and that semi-structured interviews would be a sensible way to build on my observation and participant observation work, given that accounts were the specific focus of interest. The most sensible research design was to position my case study of the rhetorical and rational accounts of time and money practices at the FF as a critical one.

Data from this period of observation and participant observation have been largely used in conjunction with literature about the community to inform interview questions. After the experience week, it was clear to me that the contacts I had gained during the experience week were beneficial as gatekeepers to possible interviewees. However, prior to conducting any interviews, I contacted the Press Relations (PR) department to formally ask permission to conduct research at the FF. When this was granted, I combined days in which interviews were undertaken with doing more participant observation.

This consisted of another five days in the FC where I interacted more openly about my research because I had by that stage decided on Findhorn as a research site, as well as because I had been formally granted access by the FF to speak to whomever I wanted. One member of the experience week group was already a member of the FF, but was re-doing the experience week as part of her training to become an experience week focaliser. I became friendly with her and she was one of my interviewees. She was also a useful contact to meet for coffee when I was visiting the community more informally and on such occasions she introduced me to other members explaining that I was a researcher. This introduction coming from her made interactions between me and FF/FC members perhaps easier than if I had approached them on my own.

### *A Case Study Approach*

Here I want to consider why a case study approach was appropriate for my research. Case studies are described as appropriate for investigations involving questions of the ‘what’ and ‘how’ kind and they are useful for grounding exploratory, descriptive and explanatory research questions (Yin, 2008; Eisenhardt, 2002; Baxter and Jack, 2008; Bryman, 2008). They are helpful in testing theory via a ‘critical’ case where the propositions of that theory hold or not hold (Flyvbjerg, 2006; Ruddin, 2006; George and Bennet, 2005; Gerring, 2005; 2007; Dul and Hak, 2007; Stake, 1995). In relation to grounding my theoretical inquiries in Chapters 1 and 2, there were three general research questions that need to be addressed: 1) what are the beliefs of the FF? 2) How do the members account for their various uses of time and money at an organisational and personal level? And 3) how does the FF belief system affect their organisational and personal accounting practices? These clearly point me in direction of a case study.

It needs borne in mind that this thesis is a theoretical and methodological inquiry and the case study is but one part of this, as a way to explore accounts and to complement the wider thesis. That is, rather than attempting to leave the extensive theoretical and methodological research to speak for itself, I use the case study to provide an

empirical instance of theory and method and to further explore accounts in situ. After all, there is no point in delineating a set of propositions about the social world unless they can be shown to operate in the way they are theorised to operate.

The distinguishing feature of a case study is that the researcher is concerned to elucidate the unique features of the case, and in this sense it is an ideographic approach (Bryman, 2008). There are a number of instances where a case study may be applicable, and the research involved can be deductive or inductive or ‘iterative-inductive’ (i.e. moving back and fore between theory and data) (O’Reilly, 2005). Yin (2008: 13), summarises a case study as

“...an empirical enquiry that: investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident. In other words, you would use the case study method because you deliberately wanted to cover contextual conditions – believing that they might be highly pertinent to your phenomenon of study”.

My research involved the interplay between rhetorical and rational accounting practices in terms of what they ‘are’ in an ontological sense, and also how they play out as social practices in religious settings. Thus, the focus of my work is accounting practices, and not of the FF as such. However, at the same time FF is not merely a backdrop or setting in which to conduct the research, because the FF represents a relatively unique and in that sense extreme case of belief that is different from that usually found in Scotland, Britain and Western Europe, and their belief system, informing a particular moral code, is taken to be indicated within accounts produced in and concerning its contexts. As Baxter and Jack (2008: 556) point out, a case study “...enables the researcher to answer “how” and “why” type questions, while taking into consideration how a phenomenon is influenced by the context within which it is situated” (my emphases). As such, the FF and wider FC are inseparable from the conceptual and ontological phenomenon of my interest: accounts, and accounts in this particular setting, cannot be prised apart in characterising my concerns.

It is not an aim of case study research to generate statements that apply regardless of time and place (i.e. nomothetic statements). The social sciences do not produce proofs or predictive statements that will hold for every instance without concrete knowledge of those instances (Flyvbjerg, 2006). Instances of the phenomena in question must exist in order to theorise about them. As Campbell (1975: 179/191) notes, using a human learning analogy:

“After all, man is, in his ordinary way, a very competent knower, and qualitative common-sense knowing is not replaced by quantitative knowing. . . . This is not to say that such common sense naturalistic observation is objective, dependable, or unbiased. But it is all that we have. It is the only route to knowledge—noisy, fallible, and biased though it be”.

The point is to acknowledge the contextual circumstances that impact upon the phenomena being researched. Furthermore, contextual knowledge, Flyvbjerg (2006: 221) argues, is the means by which people learn and it is this which allows them to “...develop from rule-based beginners to virtuoso experts”. Expertise, following this phenomenological line of reasoning, comes from the knowledge of many instances of concrete cases in the area of expertise: “It is only because of experience with cases that one can at all move from being a beginner to being an expert . . . This is the limitation of analytical rationality: It is inadequate for the best results in the exercise of a profession, as student, researcher, or practitioner.” (Flyvbjerg, 2006: 222). The point is that people need to experience things in order to become practitioner experts. Gaining this kind of external knowledge can be done in a number of ways. One of them is through case study research of a kind that ‘covers contextual knowledge’, as Yin above puts it, by exploring the minutiae involved. My focus on the interfaces at which accounts of time and money are given, and exploring how beliefs and practices are articulated and accounted for, again suggests the salience of a case study approach for exploring the social grounding of such accounts.



A related reason why the case study method is appropriate for my research is that control over behavioural events involved is not needed because the focus is on contemporary issues – that is accounts given in the research contexts – yet is flexible enough to include past events that have shaped present practices. Yin (2008: 13) comments here that case study inquiry “Relies on multiple sources of evidence, with data needing to converge in a triangulating fashion, and as another result benefits from the prior development of theoretical propositions to guide data collection and analysis”. These characteristics too are helpful for my purposes, most notably regarding the prior development of theory. Case studies are useful in exemplifying theory as ‘critical cases’ and/or ‘extreme cases’. That is, the research can be deductive in the sense that a case may be chosen on the grounds that it will allow a better understanding of the circumstances in which hypotheses will and will not hold and/or show how the uniqueness of the case is instrumental in its influence on the phenomena of interest (Bryman, 2008; George and Bennet, 2005; Gerring, 2007; Dul and Hak, 2007; Jaspers, 2007).

A classic example of this deductive approach is Festinger, Reicken and Schacter’s (1956) case study of a ‘doomsday cult’ who prophesised the destruction of the world. This involved testing out Festinger’s cognitive dissonance theory in a new setting:

“Dissonance and Consonance are relations among cognitions that is, among opinions, beliefs, knowledge of the environment and knowledge of one’s own actions and feelings. Two opinions, or beliefs, or items of knowledge are *dissonant* with each other if they do not fit together – that is, if they are inconsistent, or if, considering only the two particular items one does not follow from the other. For example, a cigarette smoker who believes that smoking is bad for his health has an opinion that is dissonant with the knowledge that he is continuing to smoke. Dissonance produces discomfort and, correspondingly, there will arise pressures to reduce or eliminate the dissonance. Attempts to reduce the dissonance represent the observable manifestation that dissonance exists. Such attempts take any or all of three forms. The person may try to change one or more of the beliefs, opinions, or behaviours involved in the dissonance; to acquire new information that or beliefs that will increase the existing consonance and thus cause the total dissonance to be reduced; or to forget or reduce the importance of those cognitions that are in a dissonant relationship” (Festinger et al, 1956: 25-26).

Festinger et al had a pre-specified theoretical model that explained the cognitive dissonance phenomena in one setting (such as a smoker continuing to smoke when they are shown evidence that it is bad for health) and they wished to test in a new setting (theorising that increased proselytising will occur after disconfirmation in groups who predict the end of the world).

My research starts from the point that social reality is relative and constructed, but also experienced as objectively given. A qualified constructivist view of social reality does not mean that a deductive orientation to the collection of qualitative data cannot be sustained, and using a deductive approach does not mean that one must state rigid directional hypotheses to be tested. Chapters 1 and 2 present my theoretical inquiry as to what rhetorical accounts are ontologically, and how they are accomplished practically, and I have provided numerous examples of their accomplishment in varied settings. I have also proposed through reference to diverse theoretical and empirical work, that a 'rational' conception of time and money always involves rhetorical aspects, and I have pinned down ideas about 'the rational' and 'the rhetorical' in account terms, and at the same time provided some guidance as to what 'an account' as such is in an ontological sense. Wanting to explore such matters methodologically and substantively in a religious or spiritual setting, and providing appropriate justification for this choice, I have also identified a specific setting (FF) in which the research may viably be carried out and used as a new case with which to dialogue with previous studies. From the start I intended my work as a critical case through which I could establish whether the theoretical propositions I made would hold in this setting, because if so they may be regarded to operate in a similar manner in other settings.

Yin (2008) argues that the explicit role of theory defines case study against ethnography, because while ethnography may be able to avoid theory development prior to data collection, in contrast "For case studies, theory development as part of the design phase is essential, whether the ensuing case study's purpose is to develop

or test a theory” (Yin, 2008: 27). My unit of analysis is the rhetorical accounts of the FF expressed by its members, i.e. the FF is the unit, rather than the individual members, because their accounts are indexically tied to the context of their production.

Generalisations can be made from case studies, because if many case studies are done in one area, this can generate statements of typicality about a specific phenomenon and its contexts. However, single case studies can also be generalised from and this applies equally to the natural sciences and the social sciences. To illustrate this point, many of Garfinkel’s (1967) ‘studies in ethnomethodology’ were carried out as strategic cases. For example, if he could demonstrate the accomplishment of ‘doing gender’ (the case study of Agnes) as an instance of how social actors use indexicality and reflexivity in social situations as they unfold in a critical case, then he could argue more generally that social order is not pre-existing and is illusory and that people continually create it by having indexical knowledge and reflexively creating situations and applying it to other circumstances. Similarly, Smith (2005) looked at ruling relations impacting upon local discourse through the case study of an eye witness account, but where the wider general point was to elucidate the production and impact of institutional discourses. Flyvbjerg (2006: 228) makes the point that providing an instance of a theory via its application through a critical case can be used as a starting point in generating further hypotheses, but this is not the limit of the case study, because the critical case itself is concrete enough to be generalised from:

“One can often generalize on the basis of a single case, and the case study may be central to scientific development via generalization as supplement or alternative to other methods. But formal generalization is overvalued as a source of scientific development, whereas ‘the force of example’ is underestimated”.

The process of generalising from a single case that Flyvbjerg comments on has been termed “theoretical generalisation” by Eisenhardt (2002: 13) and “analytic generalisation” by Yin (2008: 31). It does not refer to making inferences about a population on the basis of empirical data collection about a sample (i.e. it is not statistical generalisation) (George and Bennet, 2005; Gerring, 2007, Jaspers, 2007). It is a method of building a better picture of social reality than those that already exist by building upon<sup>27</sup> or testing a theory in a critical case. In Chapter 1, I took previous studies about rational accounting practices in religious institution and religious beliefs that affect such accounting practices, suggesting some limitation to those theories via reference to a body of literature and empirical studies about ‘rhetorical’ (as opposed to ‘rational’) accounting practices; and in Chapter 2 I have provided the broad methodological framework I am working within. For me, then, the case study approach stands between that and the specific methods I employ, as a means of giving analytical direction to the kind of generalisations I seek to make.

A single case study can be a way to challenge or extend existing theories, not only to replicate them, and their result can be that theoretical propositions will need to be corrected or amended in an iterative way that builds an improved theory. As Yin comments,

“The single case can then be used to determine whether a theory’s propositions are correct or whether some alternative set of explanations might be more relevant ... ..the single case can represent a significant contribution to knowledge and theory-building. Such a study can even help to refocus future investigations in an entire field” (Yin, 2008: 39).

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<sup>27</sup> Interestingly, Papineau (1976) posits that Weber’s ‘Ideal types’ may be used in a similar way. However, instead of building a theory upon already existing work (in the vein of analytic generalisation) ideal types may be constructed at the beginning of a research problem when nothing/not very much is known about the research phenomena, but that does not make them false, it makes them unfalsifiable. They cannot be generalised from since they have no instances, they are purposely and functionally exaggerated. When the research process starts, the ideal type can be revised and used in building better theoretical models. In my research though, there are number of empirical studies already done that involve rational and rhetorical accounting practices and so ideal types need not be constructed, pre-existing explanations can however be improved upon.

Yin goes on to propose that, "...the single case can represent a significant contribution to knowledge and theory-building. Such a study can even help to refocus future investigations in an entire field" (Yin, 2008: 39), because observations that do not fit the theory can re-direct the focus of study. Flyvbjerg (2006) and Riddin (2006) also propose the critical case as the most valuable instance of case study research because producing generalisation around Popper's (2000) ideas about falsification, which starts from the position that if one observation does not fit with the proposition, then the proposition is invalid and one must revise or reject the theory. Popper gave the example that the statement 'all swans are white' can be falsified with the observation of a black swan, and "The case study is well suited for identifying 'black swans' because of its in-depth approach: What appears to be 'white' often turns out on closer inspection to be 'black'" (Flyvbjerg, 2006: 228). Diamond (1996, in Flyvbjerg, 2006) suggests a major disadvantage of case studies is that they maintain a bias toward verification because there is a tendency to confirm the researcher's preconceived ideas and they are therefore more subjective than quantitative hypothetico-deductive methods. Flyvbjerg (2006) counters this by pointing out that case study materials are often important in making researchers revise their pre-conceived ideas and hypotheses and that it is falsification, not verification, which drives the case study.

My case study is a critical case rather than a representative or typical case. My aim is to introduce the neglected concept of rhetorical accounts to add a new focus to accounting research including that the rhetorical is always an aspect of the rational accounts. That is, the FF has a unique context situating the richness of social reality in an extreme case of boundaried spirituality. It can be a focus to investigate general interactional forms found ubiquitously in the social world, but it also preserves the role of belief, and it is this which provides the particularity of the situation. Ethnomethodological insights can be used to investigate the indexical properties that give a symbolic boundary to the community, with the practicalities of the documentary method of interpretation revealing how order is given to belief in everyday interaction, as social actors reflexively make sense of their environments on the basis of indexical knowledge. Institutional ethnography insights influence my interest in the role of institutional discourses in affecting local accounting practices.

## *The Interviews*

Once I came to the view that interviews were the most appropriate way for me to elicit accounts from members, I contacted Findhorn's PR department via email to ask for formal permission and outlined my research interests. They were extremely helpful in granting me access and providing the names of people who might be useful to interview. As mine was a critical case, it was sensible for me to focus the interviews toward knowledgeable members. Thus, people who were involved in accounting and finance departments were essential to interview, as were long-term members who had valuable historical experience of the FF, together with some other members working for the FF to obtain a more general idea of how belief translated into practice for its 'ordinary members'.

In drafting questions, I focussed on a number of themes whose importance became apparent through the literature about the FF and also from my own experiences and observations while spending time as an experience week programme member and as an informal visitor. I introduce each theme and relate it to my research before providing the questions that were aimed toward uncovering tacit information and also to elicit accounts. Such accounts were easily elicited because, although I had participated in an experience week, I could realistically present myself as still naïve about many of the FF's practices and in doing so I created an institutional interface between them, as representatives of the FF, and me as a member of 'the outside world'. After dealing with general background aspects such as 'beliefs' and 'arriving at FF', I questioned conceptions of time and money more directly. I have included all the questions that were on my interview schedule. Not all questions were asked in every instance and the questions were not necessarily asked in this order, because the co-construction of the narrative between researcher and participant indicated that appropriate questions be asked at appropriate times. In discussing the components of the interview schedules, I have tried to put the main or obvious question first and then provided probing questions following on from the initial one. I tried to group questions under main themes, but there is much interlinking and overlapping involved as well.

### *Arrival Narratives and Daily Life Learning*

Asking questions around people's reasons for being at FF and their daily lives is a good way to explore money and time narratives. I have used the term 'narratives' here because much of the literature about FF involves how people came to be at FF, involving a transition from one state of affairs to another and a complicated set of actions, an important element of narrative (Elliot, 2005). In literature written by the FF members, usually embedded within an arrival narrative is dissatisfaction with a way of life, or a life circumstance, usually involving dissatisfaction with materialism and often a resultant identity crisis. The FF is then positioned as a place and spiritual process with which to rectify this situation. This is a useful way into exploring accounts of money and how they relate to presenting a morally worthy self, because 'before Findhorn' these people were doing something for money and used their time in some way that they found not compatible with a desire or need for a new life situation. Of course, this line of enquiry is directed toward explicating the social meanings of time and money (Adam, 1990; 1995; Zelizer, 1994; 1996; 1998). A tentative suggestion is that the narrative people offered of becoming dismayed with the life they were leading and wishing to develop a more spiritually fulfilling way of existence can be recast sociologically as a discrepancy between the presently-projected self and the ideal self (the self one sees as morally worthy and would like to project to others). It is with those ideas in mind I devised the following questions to be used as a semi-structured interview guide.

1. How did you come to be at Findhorn?
2. Which ideas were attractive to you?
3. Were there/What were the aspects of your 'old life' with which you were dissatisfied?
4. How have FF ideas changed the things you value in life and your desires?
5. What do you think you would be doing if you were not at FF?
6. What is it like to work here?
7. How does it differ from other jobs you have had?
8. Would you be able to earn more money elsewhere?
9. Do you always feel fulfilled through your work at FF?

10. Do you go to any of the daily/weekly activities at FF, such as meditations, Taize singing etc? and what difference do these events make to your life in relation to the life you lived outside of here?
11. Do you feel pressured or stressed about any aspect of your life and work here?
12. I have heard people talk about different 'rhythms' on different days at FF, what does that mean?
13. Have there been any situations when things are not going well here? What is it like?
14. Are there any aspects to your life here that make you anxious or depressed?
15. How are the senior positions in the FF succeeded?

### ***Investing in a Moral Career: Leaving Narratives***

In a related line of questioning to those outlined above, I also asked about leaving the FF. Literature about the FF is peppered with accounts of people arriving at the FF, then leaving after a period of a few months or years, then subsequently returning to the FF or FC. Even the narratives of founding and other influential members are marked by these leaving and returning patterns. Eliciting accounts around why people leave or leave and come back is an important line of questioning because investing much time and money and effort in a 'moral career' (Becker, 1963) and leaving must have moral caveat in justifying or explaining this course of action. Of course, some people have never left or wanted to, but it is still possible to elicit accounts around this by getting them to comment on scenarios of situations where they or other people leave.

1. What happens when people want to leave? Are they encouraged to stay?
2. Are people ever asked to leave?
3. Have you ever thought of leaving?
4. What would you do after you leave?
5. Are there any people here, in your opinion, who cannot leave/would find it difficult to leave?
6. Why have you decided to stay at FF?
7. What would it take for you to leave/have you ever left and come back?



## *Spirituality*

Part of the arrival narrative line of questioning involves how FF spirituality is experienced and how the founding spiritual ideas are thought about. This can help relate the FF kind of spirituality with someone's personal spirituality, and in doing so it can reveal the spiritual ontology of the FF. Questioning how FF members experience their world and how they arrive at answers to difficult questions aims to reveal an alternative epistemology. That is, an alternative to the capitalist western system that FF members are dissatisfied with; and which pursues its knowledge through scientific views of the world. Riddell's (1991: 24) comment is indicative of FF epistemology, that "Time spent in inner space prepares one for the test: what rules in the 'outer' world of our perception – our limited confusing sense of impressions or the inner truth? Our challenges lie in the restricted world of the so-called physical; for to embody the truth in this arena we have to be able to see through any delusion of reality that the sense-experienced world represents". It is important to relate the principles of belief in the FF as espoused by its founders and reproduced in official FF sources, such as its webpages and books published by the Findhorn Press, to individual experiences, as was a way of eliciting accounts of spirituality.

1. What are your thoughts on Eileen's contact with God and Dorothy's contact with the plant spirits? (Dorothy and Eileen were two of the three founders of the FF, I discuss them later)
2. What do you think of things such as faeries and angels and how would you or I know what they are or experience contact with them?
3. Do you have an inner voice or any contact with other realms that give you intuitive advice?
4. How does it feel? – is it a voice like hearing another person or is it more a feeling?
5. How do you do it? i.e. Do you need to be in a special physical place? Does it have to be at a specific time?
6. Does it 'find/contact' you, or do you 'find/contact' it?
7. What kind of advice does it give?
8. Does it ever not make sense?
9. Does everyone have this inner voice?
10. How would I know if it happened to me?

### *Materialism and Inner Journeys*

In order to focus in on differing conceptions of money, I also needed to ask more direct questions about economic decision making and spending practices and attempt to relate these to the wider FF belief system. This is important for relating the moral codes around consumerism and other (perceived) western normative practices about how time and money, as resources, are 'spent', and what things are worthwhile to people situated in an alternative system of value, desire and exchange, and how material needs and 'wants' are reconciled with spiritually influenced moral codes about what is acceptable to have or want or need. For instance, one simple observation that struck me was that for such an ecologically minded community, they have a lot of cars.

1. What material possessions are important to you?
2. What things in your life give you most satisfaction?
3. Are there any things you do to help you make everyday economic decisions?
4. Do you ever discuss money matters with fellow members in the FF? or is it a very personal matter?
5. Does the FF regulate how you spend your money in any kind of way?
6. Do you ever find life here restrictive in terms of money?
7. Do you ever have to borrow money from friends or the bank to make you life easier or would you not consider that an option?
8. How do people finance the programmes?
9. Do you have pension provision?
10. What about income support if you were unable to work?
11. What would happen to you if the FF ceased to be?

### *The Laws of Manifestation*

One of the most important FF ideas to ask questions about, in relation to organisational and personal accounts of money concerns the laws of manifestation and how they are practiced and what they mean to the community members. Consequently, I decided it would be beneficial to ask the FF members for their own definition and experiences of the laws of manifestation, in order to relate this to institutional practices and experiences. I also further probed temporal aspects such as attunement and sharing practices as part of the laws of manifestation and/or personal and organisational economic decision-making.

1. I have read briefly about the laws of manifestation and its impact on FF in the early days – can you explain a little bit about it to me and how you think it works or how you have experienced it in action?
2. How do the laws of manifestation work in FF at present?
3. I heard that the FF faced financial difficulties in the past – how were these overcome and what role did the laws of manifestation play in that?
4. The FF was described to me recently like a life cycle reflecting the ages of human life, now its in the middle age stage and consolidating assets, and there are struggles to come in future as the FF members move into old age and cannot contribute so much to work and income yet will still need to have food and accommodation – how do you think the FF will go about tackling this issue?
5. What will the process of coming to a decision involve?
6. How do you make important economic decisions as a community? For instance if you had to buy a new mini-bus or something like that? Why do you do it in the way you do?
7. What about economic decisions at the personal level?

### ***Rational Accounting and Organisational Needs: Reconciling Business and Belief***

Asking the FF members most directly involved in financial matters at the organisational level was important. This makes direct comparisons and contrasts with 'rational' accounting literature also easier and helps in creating links between rational and rhetorical accounting practices. Questions asked about financial matters here were directed toward the same indicators that Jacobs and others from the rational accounting literature have researched around.

1. How does what you do here differ from being an accountant/finance director in another sector?
2. What differences do the spiritual beliefs bring?
3. Does that affect any of your practices?
4. Does the FF have any specific guidance on how they would like the accounting department run?
5. How does the charitable side of the FF fit in with other aspects of the many business activities that go on in and around the FF?
6. Does the FF make a profit?
7. To what ends would that profit be used?
8. Do the members benefit financially from any profits?
9. How does the FF raise funds to support its activities?
10. Does the FF ever receive donations?
11. Are those donations ever conditional? i.e. there are caveats on how the money ought to be spent – and do you honour it?
12. Are there ever tensions between the accounts department and other departments?
13. What tax breaks, incentives or other benefits are available to FF?
14. To whom are your decisions accountable? And are these professional economic decisions accounted for differently than any other type or action in the community?
15. Who decides budgets at FF and how is it done? – are there any internal or externally imposed guidelines on how this ought to be or must be done (for example through regulating bodies, or from the law or government)?

16. Do accountants have any authority in the FF in terms of the management of assets and financial decision making?
17. What would happen if the focaliser of a department needed extra finances for a specific project – how would the decision be made? Who would authorise it?
18. Are there specific legal frameworks you must work within?
19. On the FF web, the New Findhorn Direction (NFD) page says they are “celebrating Business as Sacred”. What does this mean and how does it translate into practices?

### *Data analysis*

The interviews were recorded on a digital sound recorder (Olympus VN-480 PC), transcribed verbatim into Microsoft Word 2007 and then transported into The Ethnograph version 6. I did not transcribe pauses and stutters and other normal but detailed features of talk in interaction because I was interested in wider meaning and morality rather than talk sequences as the focus of analyses in their own right. The Ethnograph is a CAQDAS package used to code, retrieve and link data sequences. It involves an iterative process because one begins to notice patterns in the data and must move back and forth through it numerous times so as to assign code words to sequences of data that are alike enough and tap into an underlying construct to be coded as the same. These code words may be aggregated into a meta-code (called a tree), or similar but differing instances of the same construct may be split into discrete code-words whilst retaining a common tree. As Yin (2008: 109) notes about case study research generally:

“From the within-site analysis plus various cross-site tactics and overall impressions, tentative themes and concepts and possibly even relationships between variables begin to emerge. The next step of this highly iterative process is to compare systematically the emergent frame within the evidence from each case in order to assess how well or poorly it fits with the case data. The central idea is that researchers constantly compare theory and data iterating toward a theory which closely fits the data. A close fit is important to building good theory because it takes advantage of the new insights possible from the data and yields an empirically valid theory”.

Of course, Yin describes here a process more closely aligned with grounded theory, and I am making in a ‘theory-first’ fashion, but the process for testing theory is largely the same. Having a theory does not mean one can pre-categorise instances of variables because that is not realistic enough to describe the fine-grained social reality under question. One can use their empirically-based pattern, i.e. the theory, to compare it with one’s propositions, and

“If the patterns coincide, the results can help a case study strengthen its internal validity – if the case study is an explanatory one, the patterns may be related to the dependent or independent variables of study (or both). If the case study is a descriptive one, pattern/matching is still relevant, as long as the predicted pattern of specific variables is defined prior to data collection” (Yin, 2008: 110).

### ***The Interviewees***

I conducted 9 semi-structured interviews. I discuss the details each in turn. It is important to note that they were all chosen for specific reasons. That is, I wanted to discuss organisational finance issues, so I sought to interview people in finance and accounting positions. I also wanted to ascertain the views of individual members regarding their time and money and general accounting practices so I also sought ‘ordinary members’ too, i.e. those who are members of the FF, are working for the FF or one of its subsidiaries, and either live in FF owned accommodation or in private accommodation the local area. I briefly describe the main characteristics of the interviewees below, including any distinctive aspects. I do not elaborate too much on specific things so that I do not pre-empt my findings out of context.

I drafted a consent form for all interviewees and myself to sign giving me permission to use quotes from the interview in my thesis. I offered to anonymise all names, as per usual when using interview data, but none of the interviewees saw the need for this and I have respected their wishes. All other references were taken from publicly available sources, such as community produced literature and online blogs and web pages.

### *Friedericke*

I interviewed Friedericke first. She has been a member of the FF for 5 years. She is a 48 year-old single German woman who used to work in development aid in Italy, prior to this she went to university in Berlin. She now works in Cullerne Gardens which is the FF's main site for growing vegetables for consumption by the community. Friedericke lives in FF owned accommodation in the park campus: a house which she shares with 3 others. I initially met her during the experience week which she was re-doing as part of her training to become a focaliser, which is basically a work department leader, or a person who holds responsibility for a group (I explain this term in more depth later). I became friends with her and towards the end of the experience week I asked her, if I decided to pursue research in the FF if it would be okay to get in touch and possibly interview her. She was happy with the idea. After I had gained permission from the PR department, Friedericke was the first person I contacted. I met her at the blue angle café in the FF's park campus and the interview lasted 50 minutes. Friedericke struck me as a deeply spiritual person; she would close her eyes and smile while she talked about spiritual things.

### *Johnathon*

Johnathon was my second interviewee. I came across some of his blogs about financial matters in the FF on the FF online community web pages. I managed to find an email address for him via web searches and emailed him. He was very forthcoming and eager to meet for an interview. He is a 45 year old Irish male who has spent most of his working life in economic consultancy and development in West Africa and has visited other 'communities' similar to FF but never stayed for any length of time. He is in the process of separating from his wife and lives with his new partner. He has no children. He is currently the director of the Global Ecovillage Network (GEN) which is: "...a global confederation of people and communities that meet and share their ideas, exchange technologies, develop cultural and educational exchanges, directories and newsletters, and are dedicated to restoring the land and living "sustainable plus" lives by putting more back into the environment than we

take out” (GEN website, 2009, ‘About Us’, paragraph 1). The Findhorn Ecovillage is a collection of buildings made to high ecological standards and generally involves sustainable practices and businesses situated within FF premises. These are not characteristic of the FF as a whole but related to central Findhornian beliefs about co-creation with nature (this is discussed in more detail later). Johnathon also teaches ‘sustainable ecology’ and ‘social enterprise’ courses in the FF and in various universities around the world. He lives in a housing co-operative in Findhorn village (the original settlement that precedes the FF and does not necessarily share anything with the FF apart from geography) organised by FF members but not owned by the FF.

I interviewed Johnathon in the park community centre, it lasted 54 minutes. Johnathon came across as a very motivated man, dedicated to his work and in particular educating others about sustainable practices. One thing that was distinctive about the interview was that although he was very respectful of spiritual ideas he did not partake much in the spiritual side of the community. I found this distinctive because he was the first community member I met who did not espouse the spiritual side of things so fervently. He emphasised a more nature inspired epistemology and was sceptical of excessively rational and scientific views of reality, which is in tune with Findhornian ideals but he did not engage in any other spiritual practices on a daily basis.

### *Stan*

Stan is a long term community member whom I met during the experience week and had had many interesting conversations about the history of the FF with. He is 74 years old and now retired although he does odd-jobs in the FF. He lives off American social security which he contributed to when he worked in America and no longer receives an allowance from the FF, although he does receive accommodation and meals at the Cluny campus. He was a medical student at Stanford University when he had a profound spiritual experience and decided he wanted to find out what it meant



(this is discussed in detail later). He was conscripted to the US army as a conscientious objector (he did not carry a weapon) and served 2 years in Korea as a military medic. He first went to FF in the autumn of 1975 and has left and returned a couple of times since then.

The interview with Stan lasted 68 minutes. He is a very spiritual man who was very frank in sharing his experiences of very personal spiritual matters that are obviously emotional for him to recall, he became quite animated when he was describing a particularly intense spiritual experience to me and seemed emotional afterwards.

### *John*

John is a 49 year old gay English man. He did the experience week when he was 28, but did not decide to live and work in the FF until 1994. He became a member and worked in the FF for 3.5 years, but then returned to England for 3.5 years. He has been living and working in the FF for the past 7 years continuously. He does not live in FF owned accommodation; he owns his own home in the nearby town of Forres. I interviewed John in the gardens at Cluny, the interview lasted 47 minutes. I worked with John during the experience week in the homecare department (cleaning) where he used to be the department focaliser, but is not currently a focaliser because he wanted someone else to have a chance. I got on well with him and explained that I may be interested in coming back to the FF to pursue some research ideas through interviews; he expressed an interest and asked me to keep in touch. John is interested in esoteric spiritual matters and is very knowledgeable on such things. He told me about personal spiritual experiences.

### *Yvonne*

I recruited Yvonne through a suggestion from the PR department. She is a 49 year old divorced Australian woman. She lives in the Findhorn village in private accommodation with her partner, who does not work for the FF. Yvonne did experience week in 1992 and enjoyed it although she did not want to live in a community. She returned to the FF when her marriage broke up in 2000 and has lived and worked in the FF for 8.5 years. Her job title is 'external relations' which entails visiting different places and speaking about the FF to raise its profile and to link with like minded organisations. I interviewed Yvonne in the gardens near her office at the park. The interview lasted 48 minutes. Yvonne is very passionate about 'changing the world', to a more peaceful place. A mission which she says is central to the FF.

### *Geoffrey*

Geoffrey was recommended as an interviewee by the PR department. He is the finance director of the FF. Geoffrey is also the managing director of New Findhorn Directions (NFD – the FF's trading subsidiary). He is a 44 year old male and has lived in the FF for the past 12 years. He 'lived a gay lifestyle for 12 years' but is now married to a woman and has two children. They live in FF owned accommodation. Geoffrey had travelled to other spiritual communities around the world before settling in the FF. Before this he was a chartered surveyor and worked in real estate in London and Sydney and then ran the business side of a cancer charity. I interviewed Geoffrey in his office at the park campus, it lasted 41 minutes. Geoffrey came across as quite business minded and straight to the point, especially when considered in comparison with others I had met in the FF. He was also very spiritual but talked about it in a more matter of fact kind of way (I give examples of this in my findings). Geoffrey has left his job at the FF and is moving with his family to Australia.

### *Alex*

Alex was recommended as an interviewee by the PR department. He is 50 years old, is married and has 2 children. He lives with his wife and children in private accommodation. He is the managing director of Ekopia (a community benefits society and development trust) and the chairman of NFD. He also sits on the rural council, an advisory council for the Scottish government. Prior to living and working in the FF, Alex was a research assistant at the University of Glasgow. He first visited the community in 1979 and returned a couple of years later to do experience week and membership programmes and has worked in the community ever since. Alex was respectful of the spiritual elements of the FF but said that he was more interested in sustainable living and ecology. I interviewed Alex over lunch at the blue angel café in the park campus, it lasted 51 minutes.

### *Guy*

I met Guy whilst I was interviewing Johnathon. Johnathon was talking about Guy and by chance he walked past. Johnathon called him over and introduced us. I explained briefly what I was interested in and we arranged to meet at a later date. Guy is in his early 50s and is the assistant to the finance director and an accountant in the FF. He used to work in an office job for British Rail in the south of England, where he is from. He has worked in the FF for 15 years and has lived in private accommodation for most of that time. He is single and has never been married and has no children. Guy struck me as a very deep thinker and is quite introverted. There were lots of pauses during the interview and he considered his answers before speaking. The interview lasted 55 minutes.

### *Francine*

Francine is Geoffrey's replacement as finance director (although she prefers the term finance focaliser). She is a 40 year old Dutch woman. She studied chemistry at university and was briefly a chemistry teacher but did not like it. She then worked for

a company testing environmental products; she felt that it was a worthwhile occupation. Francine was familiar with the existence of the FF from a young age, through her mother's interest in the New Age, particularly astrology. Francine first visited the FF when she was 18 and was attracted by the spiritual ideas. Prior to becoming the finance focaliser she was in the accounts department and before that she worked in the kitchens. The interview lasted for 49 minutes. Francine came across as quite shy and unsure of herself.

On the whole, my interviews worked well. They yielded relevant data to support the claims I make in this thesis regarding the effect of belief on accounts of time and money and on the character of accounts in the social world. The interviews should be regarded in the context of the whole thesis, as part of my theoretical and methodological inquiry. The interviews, along with the other data, offered examples of accounts *in situ* by showing how they are influenced by surrounding social norms and values, particularly spiritual belief, and giving examples of the moral and institutional interfaces at which they can occur.

One part of the interview data that was difficult to analyse was people's accounts of time and with hindsight I conclude I should have questioned about this in a more focussed way. Accounts of time were a difficult topic to approach and were sometimes difficult to tease out in the analysis, and if I had thought prior to interviews about how to elicit such accounts in a more explicit manner then I might have elicited more directly pertinent data. However, time accounts were nonetheless implicit in many responses such as those given about decisions to go to Findhorn and stay, or leave, and in differences between the interviewees prior job processes compared with the way things are done within the FF.

Methodologically, EM informed the interview schedule and research design by pointing to the indexical elements that must be understood between account giver and audience in order for the account to make sense. Thus it was of importance to question if and how belief translates into everyday actions concerning personal and

organisational time and money use. Such lines of enquiry give insight into the moral order of the FF in terms of what is acceptable and what is not, when it comes to conceiving of and using time and money in particular ways. And, more importantly, questioning in this way gives examples of acceptable vocabularies of motive that are indicative of the wider moral code and the intricacies of the interplay between belief and practicality.

IE informed the need to be cognisant of wider social structures influencing accounts of time and money in the FF. It was important to seek out people who were employed as accountants and financial decision makers to see how they blended legal requirements and the 'good' parts of capitalist business sense with the spiritual practices of the FF. IE was also useful in acknowledging how people involved in this way with Findhorn explain, and actively position themselves against exploitative systems of consumption and production. IE provided a way to question conceptions of time and money by showing what is acceptable and what is not and thus revealing moral stances toward the wider society and normative capitalism. That is, to account for ones decisions to buy certain things, avoid certain places to shop shows the wider society is present in local accounting interactions. Similarly, to question around decisions to organise ones work and leisure activities in a certain way presumes that there are other ways in which these may be organised. The vocabularies and moral codes used in explaining or justifying these decisions are ways to reveal social order and social structure in a form of interaction that is ubiquitous in the social world. EM and IE were useful in giving structure to the interview schedule in that they were influential, along with theoretical ideas, in grouping questions into themes that were anticipated to cover categories in the analysis. Grouping question in such a way also made unanticipated findings easier to code in the analysis.

All in all, the interviews were sufficient for the purpose of supporting claims that I make in this thesis. They provided examples of accounts of time and money which were influenced culture and belief.



## **Chapter 4: The Findhorn Foundation and Community: Applying the Accounting Framework in a Critical Case**

### *Introduction*

This chapter relates the findings from the Findhorn Foundation to my theoretical and methodological work. This involves four main undertakings. First, I examine the historical origins of the FC, next I describe its contemporary status; then I discuss the origins and development of its belief system; and finally I present and analyse interview data.

The chapter provides details of the Findhorn Foundation and community, including terms and vocabulary used there that ‘outsiders’ may not be familiar with. This is crucial to understanding the context, which is inseparable from the actions of people in the FF. People who were and/or are instrumental in the founding of the community in its various stages through networks of spiritually-minded people throughout the 1920s to mid 1950s and the official inception, in 1962, of the Findhorn community and in 1972, the Findhorn Foundation, are also discussed. These descriptions of practices are taken from the observation and participant observation I carried out, as well as information provided in interviews, academic ethnographies and histories of the FC in academic literature, and information about the community published by the community in a variety of formats (online, in books, in pamphlets, in group emails, in newsletters and brochures).

First, it is necessary to distinguish the Findhorn Foundation and community from the historic village of Findhorn, situated nearby. Furthermore, the FF is a charitable organisation (a ‘registered educational trust’) and, although encompassed within and often conflated with the small group of spiritually like-minded people that preceded it and the community that has subsequently grown up around it, they are not the same thing. For instance, some members of the FF do not work for the organisation. I shall make it clear when it is the community (FC) or the organisation (FF) I am referring to.

The FF describes itself currently as “...a spiritual community, ecovillage and an international centre for holistic education, helping to unfold a new human consciousness and create a positive and sustainable future” (Findhorn Foundation website, 2009a, ‘Vision’, paragraph 1). It aims to create this positive sustainable future through “...living and working together, putting spiritual values into practice...” and it also aims to “...create new ways of living to promote inner listening and self-knowledge; peaceful relationships; cooperation with nature; and sustainability on all levels” (Findhorn Foundation website, 2009a, ‘Vision’, paragraph 2). How the FF came to be what it is now was neither intentional nor inevitable. However, Findhornians may argue that it was intended and inevitable by reference to spiritual belief. Sociologically speaking, the FF and FC are experiments in alternative ways of living, knowing and being, and are currently (although the focus was not so directed in the early years) a practically lived out social critique of dominant ways of living, knowing and being in contemporary western societies (Bruce, 1996; Dinnie, 2008; Riddell, 1991). The FC are sceptical of, or more strongly rejects capitalism as a social and economic system; unethical business practices where a person or group of people or an ecosystem is exploited; economically and environmentally unsustainable practices in general; putting too much faith in science and not enough in intuitive knowing and inner guidance and unseen spiritual realities (Riddell, 1991)<sup>28</sup>. The Findhorn Foundation and community are actively positioned against unsustainable, unethical and exploitative production, consumption and governance systems, and their commitment to these values is evident in its practices and discourses.

The founding principles of the FF are “deep inner listening, and acting from that source of wisdom; co-creation with the intelligence of nature; and service to the world” (Findhorn Foundation website, 2009b, ‘Founding Principles’, paragraph 1).

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<sup>28</sup> Riddell is/was a Findhorn Foundation member and had previously held a sociology lectureship at the University of Glasgow. The importance of mentioning this is that she uses sociological ideas in her championing of the Findhorn community way of life and its critique of dominant western societies. It is important to note that Riddell’s arguments are made in her capacity as an FF member and not so as an academic: they are data rather than providing sociological insights in their own right.



The idea of ‘deep inner listening’ derives from Eileen Caddy’s (one of the co-founders) inner conversations with God, and putting the practical advice gleaned from those conversations into action with the help of her husband Peter (another co-founder). That of ‘co-creation with nature’ comes from Dorothy MacLean’s (the third co-founder) contact with spiritual realms, in particular the overarching plant spirits she referred to as ‘devas’ and the practical advice they gave her on growing vegetables. ‘Service to the world’ relates to the FF’s educational programmes that ‘grow people’ and the belief that personal transformation is the key to planetary transformation. The philosophy behind this assertion is that if people can be educated in sustainable living, listening to their intuitive inner voices, and being respectful of other’s views, then they can practise these principles in their everyday lives and pass them on to other people, and as a consequence real planetary transformation can take place.

How these principles have been practiced has changed over the FF’s nearly 50 year history. As organisational needs have borne new organisational structures, the official line has been that these changes have reflected “...both the evolution and consciousness of the community and the needs of the world around us, locally and globally” (Findhorn Foundation website, 2009b, ‘Founding Principles’ paragraph 2). Meditation is one enduring practice, with dedicated time slots: silent meditation 0630-0730 each morning, and guided meditation at 0835-0855, 1200-1220 and 1740-1800 daily. Meditation used to be compulsory, at the insistence of Peter Caddy, but it is now optional. The purpose of meditation at FF is to “...connect with and listen to our inner source of wisdom” (Findhorn Foundation website, 2009b, ‘Founding Principles’ paragraph 3.). Meditation may not be compulsory, but is widely practiced. Another daily practice, Taize singing, takes place every morning at 0745-0830. This is harmony singing, a practice taken from the ecumenical Taize community in France. Again, Taize is not compulsory but it too is widely practiced. These are examples of the temporal structures in place at the FF. There are other daily, weekly, monthly and annually timetabled events, but, even though they are printed in pro-forma, they are referred to by members as ‘rhythms’, rather than

‘timetables’. Rhythms reflect the FF belief in the interconnectedness of all living things and also ties on to their discourse of ‘balance’ in all aspects of life and synchronicity between material and spiritual realms. These are some of many terminological idiosyncrasies in the FC and more are introduced throughout this chapter.

The FF and FC’s social critique contains Marxist or socialist sounding ideals, being critical of the same ruling relations that Marx described<sup>29</sup>. Furthermore, the FF has goals such as ‘transforming consciousness’ which seem to resonate with Marx’s idea of false consciousness. But in both instances the epistemological and ontological emphases are different from Marx’s. Findhorn ideology is not rooted in class relations of capitalist society (although it may view those relations as undesirable); it is based in spiritual principles and their orientation to the world, particularly the spiritual interconnectedness of all living things, and the emphasis on sustainability and fairness comes from this orientation.

Marx’s interest in environmental sustainability came from Leibig’s concept of Stoffweschel, meaning ‘metabolic rift’, in this instance between man and society, with Marx proposing that capitalism ultimately destroys those raw materials on which it depends (Foster and Burkett, 2006). The Findhornian interest in ecological sustainability sounds very similar, but it originates in a belief in the overarching plant spirits (devas) and the possibility of communication with them, an emphasis on the unity of all life, and dedication to God. As Sir George Trevelyan (1975: ix [original emphasis]) proposed in his foreword in a book about the community and gardens at Findhorn:

“It is very true only a limited number of people have as yet developed faculties enabling them to see and communicate with the devas and nature spirits. This need not discourage us if our rational understanding can accept it. Indeed we are not being asked to ‘believe’, so much as allow room for a

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<sup>29</sup> I use Marx as the originator of a contrasting ideology not because the FF set themselves in opposition to Marx; it is merely a relevant way to demonstrate the FF ideology with an exemplar of contrast.

new idea to come in and see where this leads us. We grasp how the communication with other beings is telepathic in nature. Therefore we call on people to love our plants in a new way, to cherish and talk to them, to speak in thought to the beings of the trees and give them thanks for all their work for us”.

This statement is from the 1970s, but it still gives a good idea of the originating ideas of contemporary Findhorn practices and its emphasis on gardening as a primary function to express love and gratitude to God for all living things. Ideas such as those proposed by Trevelyan, although still talked about in the community and used as one basis among many for spiritual practice, have outwardly become more ‘outer-world friendly’, moved with the times, and enabled the FF to become a (relatively) successful business and a successful spiritual community. From its communal beginnings (a ‘city of light’), the community has developed an educational function (a ‘university of light’) from the 1970s on:

“An educational purpose means the relationship with the wider society can be built around service rather than retreat. Instead of rejecting society and seeking to separate from it, service promotes an exchange relationship from a morally superior position. Mainstream behaviours and techniques can be incorporated instead of rejected because they are used to bring about change in some way” (Kanter, 1972).

In this sense the FF can be categorised a world-affirming rather than world-rejecting. The above quote from Kanter also stresses the social critique aspect of the FF. Of import to my wider thesis is Kanter’s observation of FF’s own view of its ‘morally superior’ position. This is one aspect of the moral interface between the FC and the outside world that it criticises, the point at which its practices become morally accountable.

### *The Community Now*

In this section I provide a description of the community and some of its significant characteristics. How those characteristics came about, and the meanings seen to lie behind them, will be discussed later. There are currently about 400 members of FF and the FC's 'wider community'. This is used as a catch-all term to cover those who live in one of the Foundation's two campuses ('the park', situated between the RAF Kinloss and Findhorn village on the Findhorn peninsula in north east Scotland, and 'Cluny Hill College', or just 'Cluny', a former spa hotel on the outskirts of Forres five miles away from the park) and those who live geographically close but not within the campuses. Most 'wider community' members live either in the Findhorn village or the town of Forres and either work for the FF or for one of the many businesses that have a close connection with the FF and FC. There were 36 businesses, such as a printing press, a pottery, a grocery store (the phoenix store), a bakery, and a company producing solar panels, under the Findhorn umbrella, but more recently these have either been sold off or are subsumed under New Findhorn Directions (NFD), the Foundation's trading subsidiary. NFD was created in 1979 and until 1983, when it took over management of the holiday caravan park, its main activity was running Weatherwise Solar, an experiment in alternative energy production. The reasons for moving to profit-oriented activities were complex, including that it was the high noon of privatisation in the UK, and also it meant that the FF could maintain charitable status under Scottish charitable law and meet Home office requirements that only EU nationals could undertake commercial employment (Walker, 1994). NFD can legally pass dividends to the FF, whereas the FF cannot legally make 'profit'. The creation of NFD is a prime example of the FF being critical of western normative systems, yet still having to operate within them to be considered legal, and even using the system to its benefit.

There is currently a core community of about 150 'full' members, who work for the FF and (most of them, though not all) live in community-owned accommodation and receive three meals a day as part of their remuneration. They work in various departments, such as the kitchens, homecare, maintenance and gardens, and there are

also administrative positions, such as the PR department, the spiritual and personal development department (what would be called ‘human resources’ elsewhere), a finance department and a ‘park focaliser’ (what would be called a chief executive elsewhere). All jobs are paid the same regardless of function, although some people, if they have skills, supplement their income through external consultancy work. All members working for the FF receive an ‘allowance’ (they are critical of the term ‘wage’ because of its capitalistic overtones) of around £200 a month. Those who live outside the campuses receive an allowance in line with the minimum wage but, in turn have to pay for their own accommodation and bills although their meals, should they choose to have them at the campus, are subsidised. Some are eligible for state benefits (working tax credits) because of their low income. Some of the allowance, if wanted, can be taken in ‘Ekos’, a community-designed ‘sustainable economy’ project consisting of monetary notes (1 Eko = £1) that people can use in the phoenix store (a formerly community, now cooperatively-owned, shop selling foodstuffs and groceries) and some local businesses such as the bakery and café in Findhorn village (these used to be owned by the FF and retain a connection with them) and a pub in the Findhorn village which is not associated with the community. The idea here is that money is retained in the local economy rather than leaked out (for instance, one interviewee referred to the nearby supermarket chain, Tesco, as “the great Satan”). However, some members are actively against the Eko because they find it restrictive and there are others who like the idea in theory but find it impractical because of their low income.

Low incomes can be supplemented whilst also making a symbolic ideological statement through the community-supported agriculture scheme, Earthshare. Subscribers are given a weekly box of organic fruit and vegetables, but are also encouraged to do weeding shifts throughout the year and to help with the potato harvest.

“Earthshare is seen as a symbolic demonstration of how living in community can be a political act; personal decisions such as what we eat and how it is produced, become political actions . . . Some buildings themselves, such as

the Nature Sanctuary, the turf-roofed guest lodge and the whisky barrel houses, are statements of environmental aims which reject consumerism, advocate recycling and living less materialistically” (Dinnie, 2008:157).

The community is made up mostly of middle-aged, middle-class, white, and Western European and North American, people. Indeed, ‘new age’ practices in general are dominated by people with these characteristics (Sutcliffe, 2003; Dinnie, 2008). There are very few members of geographically local backgrounds, as indicated by most members’ surprise to find out that I, as a relatively local person, was interested in them – I come originally from Inverness about 30 miles away. The FC historically has had a strained relationship with the Findhorn village and Forres (and to a lesser extent the nearby RAF air base) because some of the practices of the FC were viewed as odd by the local communities.

There are currently, and have been historically, more female than male members (Dinnie, 2008). People stay for various lengths of times, but whereas people in the 1970s used to stay for between six months and a year, in the 1980s people stayed for about five years, and now tend to stay for around seven years (Dinnie, 2008). There are also increasing numbers of elderly people in the community and this is a current and future challenge for the FF: how to accommodate increasing dependents that cannot contribute labour to the community, some of whom have little or no pension provisions. However, this is not typical of all people of pensionable age in the community; some have previous wealth, or state and/or private pensions.

The first point of entry to the community is the ‘experience week’ programme, after which a person can either have no more involvement with the community; attend other programmes and conferences that take part in the FC (run/hosted by the FF) with no other obligations; or undertake a series of programmes, lasting about eighteen months, to become a full member. As Dinnie (2008: 101) notes, “The high cost of the programmes and the length of time required to complete them means that

the Foundation is only an option for some, helps to restrict entry, and increases its exclusivity". Barriers to entry such as these are partly the reasons for demographic characteristics of the community. The experience week introduces visitors to the meanings, rituals and routines around which collective life is based and standardises their practice, while the core programmes increase the value of someone's position as staff, meaning it is less likely to be given up quickly (Dinnie, 2008). This framework requires financial investment linked to a moral career:

"The community has no formal doctrine or creed, and practises the timeless and essential values common to all the world's major religious paths. As our service, we aim to pioneer, inspire, educate, encourage and share our experience. It is the consciousness, motivation, mindfulness, creative energy and joy that we bring to all of these activities, that makes visions a reality and brings lasting, positive change to the world" (Findhorn Foundation, 2009c, 'Creating a Positive Future', paragraph 5).

The FF belief system encourages critical self-reflection (people must 'own' their feelings) and inner change, and avoidance of challenging external circumstances. Identity is linked directly to the self rather than to a social role, which is one reason why monetary 'allowances' for members are equal. Saying that a person's identity is not linked to their social role could not be sustained if one person was awarded a higher allowance than another, because this would presume that some jobs have higher status and so that the person who does that job is 'worth more' than another. Hence, to give an example, the cleaners theoretically have the same say on financial matters as the finance director, although this means that decision-making can be a lengthy process, not least because it is combined with meditations, attunements and sharings, and this is especially frustrating for those with more specialised knowledge. Dinnie (2008: 110) also relates the belief system to matters of identity:

"Criticisms of other's behaviour have to be owned because it is simultaneously an attack on the self. Outer actions are an expression of an inner being so criticism implies that the self is inefficient. Combining role with identity means that the protection which social roles normally provide is

not available and neither is the authority which a higher position normally carries. In practice these difficulties are overcome through Sharings, when people will explain their criticisms of others from their own perspectives. Finding fault with somebody usually leads to being given responsibility in a kind of ‘if you think you can do it better then go ahead’”.

‘Sharing’ is a ritual element at FF. It is a meeting held daily during experience week and usually once a week for longer term guests and it helps cohesion develop in new small groups such as the experience weekers. Focalisers emphasise that sharing is not group therapy but is linked to the idea that people should not blame others but take responsibility for their own actions and feelings. ‘Attunements’ are another common ritual in the FF. This involves sitting or standing in a circle and holding hands, often with a candle and/or some seasonal FF garden produce (such as flowers in summer or coniferous wreaths in winter) and closing the eyes. All thumbs must face right (i.e. left palm facing down, right palm facing up), with the reason apparently to help the flow of energy around the room. The focaliser leads the attunement, usually starting with the words “I invite you to...” or some similar variation. Everyone else remains silent and the focaliser speaks slowly in gentle tones, usually evoking strong imagery of angels, light, energy flowing through the room, the special connection between the members of the group, and being thankful that everyone present has been brought together for whatever purpose the attunement is for, whether an experience week programme, a work shift, a community project etc.

A main purpose of attuning is to bring one’s self into the present, that is, to leave behind what one has been doing in daily routines and give full attention to the here and now. The end of the attunement is signalled by the Focaliser who is leading the attunement squeezing the hands of the people on both sides of him/her and this action continuing round the circle. This is followed by lots of eye contact, smiling and people saying “thank you”.



Group decisions are usually preceded by a meditation and this is also usually followed by a lengthy discussion and negotiation before a decision is finally taken. Some respondents find the process tiresome and get annoyed, whereas others would argue that consensus is achieved through the mixing of energies during meditation. However, as Dinnie (2008) notes in an allusion to the documentary method of interpretation, the sociologist might point out that suggestions and directions made before a silent time by skilful speakers with more seniority allow justifications for the course of action to be arrived at. She exemplifies this typical process through reference to the gardening team's decision to purchase a new shredder:

“During one weekly Attunement, everyone present was given a chance to say which one, if any, they preferred. This was followed by a ten minute Meditation, after which the Focaliser announced which one we should buy. The decision was largely influenced by one staff member who knew which one he preferred; the process gave him the chance to persuade others who then seemed to come round to his point of view, rather than having a decision they did not support forced upon them.”

I encountered a similar process during my experience week. One afternoon was dedicated to unspecified group activity, where the group decided what it wanted to do, but it was suggested that it should be a group activity. One of the members pointed out that she was a trained Thai chi dance instructor and would be happy to lead a session. The focaliser thought that this was a good idea and suggested we have an attunement. This was done and everybody agreed that the dance session was a sensible option, but the environment was such that if someone had disagreed it would have disrupted the group dynamic for the others. Feelings tend to be ‘managed’ and ‘presented’ in this way frequently. Also, decisions can be made and justified in a quite specific spiritual manner that is tied to the FC and may not be accepted in other settings. This leads Dinnie (2008: 136) rather tongue in cheek, to refer to attunements as “achoosement”, and she also comments:

“In the Findhorn Foundation decision making is not just about reaching an outcome; residents believe it is about ‘finding out what wants to emerge’ and then discovering ways in which this can be put into practice... .Community residents believe that their individual and collective lives are directed by divine forces, but that individuals also retain freedom of choice. Decision-making, then, is about attuning to this divine will so that actions come from a spiritual source and contribute to the highest good rather than being human, or ego, directed” (Dinnie, 2008: 136).

This is a good illustration of the rhetorical accounts framework I outlined in Chapter 1. Someone not used to the ‘Findhorn way’ might find it strange that the meeting of their biography and culture with that of the FF should represent a moral interface without any breaching action needing to have occurred. This feeds into ideas introduced in Chapters 1 and 2 regarding the indexical nature of moral codes, their symbolic boundaries, and their practical accomplishment in everyday life. The boundaries are not physical, people can visit the community informally, and there are not many restrictions on where they can go, and of course, people can readily attend a course. Boundaries are practically accomplished through language and terminology and the related meanings behind them. The community belief system is crystallised in this way through ‘border crossing’ explanations. For example, when I asked a question about the timetable for the experience week, I was told that it was not a timetable but a weekly rhythm, and that it is in tune with other rhythms that go on in the community. Also, everybody has an arrival narrative, and these usually involve a difficult life situation or ‘seeking’ something spiritual, particularly involving the sense of being ‘called’, or ‘just knowing’ that it was the ‘right time’ to go to Findhorn. Boglioli and Newfeld’s (2002) book about the FC is full of such arrival narratives demonstrating these ideas, with one such example being:

“I came originally because I felt called...It felt right, as if on purpose. I was meditating in my little home sanctuary in Portland, Oregon, and asking where I should go as part of my spiritual path. I got the sense that I should call the British consulate to find out about visas for Americans in Britain... Well to my complete surprise I discovered that I was actually considered a British citizen, having been born in England, even though my parents were Americans... This seems a pretty clear ‘sign’ that I should go to Findhorn” (Boglioli and Newfeld, 2002: 88).

This is typical of the kinds of arrival narratives that are found in the FF because it involves a spiritual journey and events interpreted as ‘signs’ that a person should go to FF. I discuss determinism and arrival narratives further later.

On experience week, people are introduced to the ritual of attunement and its role in decision-making in everyday decisions in the FF. For instance, people must decide on a work department and this is ‘chosen’ through an attunement, which refers to “...both individual action of going within and to the ritual in which decisions are made. Using the same word for both indicates that decisions are made not only on rational grounds, but also take into account feelings and intuitions which are held to originate in a higher self” (Dinnie, 2008: 179). First the group members sit in a circle and meditate, and the focalisers explain that this is to ‘bring ones self present’ and ‘into the right space’. The Focaliser then reads out the available work departments (homecare, kitchens, gardens, or maintenance). Guests are encouraged to look to their inner selves for guidance, as well as thinking about the decisions they are about to make:

“This allows for decisions reached through attunement to be different from what people thought they wanted, provides material for reflection and curiosity about how this will play out in practical terms. The inclusion of feelings in the decision making process helps to mystify how actual decisions are arrived at and turns the process into a spiritual experience, which is then considered authoritative. People accept the outcome because not to do so would undermine the basis of belief.” (Dinnie, 2008: 179).

I experienced the work department attunement as a much more negotiated order. It was winter and nobody was needed in the gardens, so the choice was between the kitchen and homecare. I would rather have worked in the kitchen, but ended up in homecare. I did not receive any inner guidance or intuitions through my meditation or attunement (although I listened and tried to be open minded about the experience). I wanted to work in the kitchen but the situation was that there were four positions in homecare and three in the kitchens, I was second last to ‘choose’ and said that I

would rather work in the kitchen but did not mind working in homecare if the last person wanted to choose kitchen. They chose the kitchen so I was allocated to homecare. The group environment was such that to have done otherwise would have been interpreted as a disagreement between me/my higher self and the spiritual world. As the above quote from Dinnie (2008) reinforces, acceptance is the easier route, and disagreement is interpreted as conflict, and as a sign that ‘inner work needs to be done’. Spiritual justification is used as a tool to maintain social order. It is also evident that the longer a person has been using the vocabulary and ideas, the more skilled they are in utilising it to their advantage.

### ***The Basis of Beliefs in the Findhorn Foundation: Moral Codes and Vocabularies of Motive***

The following discussion of the historical development of the FC gives a context to why these practices are engaged in, by linking the beliefs of the founders to the current (and historical) practices and therefore give a more rounded idea of the FF and FC way of life. The Findhorn Foundation was begun in 1962 by three co-founders: married couple Peter and Eileen Caddy and their friend Dorothy MacLean. However, the connection between them predates 1962, particularly through the teachings of a charismatic leader who channelled the voice of God and instilled spiritual practices in them: Sheena Govan. Interestingly, all three were originally from orthodox Christian backgrounds: Peter’s family were Methodists (P. Caddy, 1996)<sup>30</sup>, Dorothy came from a Presbyterian background (MacLean, 1980) and Eileen was schooled in Ireland although she was never fond of the Catholic Church she attended, nor did she particularly like the Christian Science meetings she attended for a while with her mother (E. Caddy, 1988). From these Christian roots, and before they came together under Govan, the Findhorn founders followed alternative (to the norm of British society in the 1950s and 1960s) spiritual paths. For instance Peter was involved in the Rosicrucian Order Crotona Fellowship (ROCF) and was interested in many esoteric ideas, Eileen, through her first husband, was involved in the Moral Rearmament movement (MRA) and Dorothy was involved in the Western

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<sup>30</sup> I use ‘P’. Caddy, and ‘E’. Caddy in referencing in the text to make it less confusing as to whether I am referencing sources written by Peter or Eileen.

Sufi Order, Theosophy, Anthroposophy and Alice Bailey's teachings. The various practices and beliefs of these groups differed, but they all stemmed from a small group of middle class people discussing esoteric issues in the 1930s (Sutcliffe, 2003). What is more important is the exposure to the people and networks that link Eileen, Peter and Dorothy's biographies, with the cultural milieu that supported these loosely organised and disparate groups, and the relationships that formed within them, which would later be known as 'New Age', with Findhorn one of its most enduring communities:

“...a series of overlapping networks created by the criss-crossing of trajectories of numerous seekers with nodal points in the form of talks and ‘lectures’, small group rituals and the occasional dedicated building or ritual space. Norms and values of ‘seeking’ are disseminated through print media and face-to-face interactions. Although stemming from a bourgeois ethos of ‘spiritual self help’ . . . the reflexive institution of ‘seekership’ increasingly incorporated more egalitarian ideals, appealing to both sexes, and a wide range of social classes, as differences were smoothed out in the inclusive ideology of the group. By participating in the fresh and exciting culture of ‘seekership’, individuals across the social spectrum could have their subjectivities validated and celebrated, thereby securing a sense of place and agency in a re-enchanted cosmos, redefined now in terms of quality of experience” (Sutcliffe, 2003: 45 [original emphasis]).

This quote from Sutcliffe contains one of his central ideas about the New Age (which was evident through my experiences in the FC and the interviews I conducted there), that it is characterised by people who are ‘seeking’ something. The idea of ‘seekership’ links to the accomplishment of ‘arrival narratives’ and I give examples of these in my interview findings. Peter originally met Eileen through a mutual friend and had an inner knowing that she was his spiritual other half (P. Caddy, 1996) and he acted on his intuition because he felt the source was divine. Eileen and Peter both had previous marriages. Peter had two, the second to Sheena Govan a ‘sensitive’ who channelled the voice of God. Peter was, during their relationship and overlapping his subsequent relationship with Eileen, Sheena’s ‘scribe’, writing down what she received as a sensitive through her meditations, which would then be used to help people through their “birth of the Christ within” (P. Caddy, 1996: 74). This ‘midwife

analogy' is consistent with contemporary FF and FC ideology although its emphasis is not so explicitly Christian and it is now presented as the 'creation of a new human consciousness'.

Peter, a former RAF serviceman, notes that Sheena gave him "...a marvellous training because [he] was given a unique opportunity to see the pattern running through people's lives and how God's plan worked out for each of them" (P. Caddy, 1996: 74). In this quote, determinism, or the idea of a divine plan is evident. This type of thinking is also evident in contemporary FF and FC ideas (the arrival narratives are examples of this also). Sheena tried to coach Peter to find his inner voice with God but he could not. What he did develop, however, "...was a powerful intuition, without allowing mental or emotional considerations to interfere with it, and that was the 'source of wisdom'", and he then "...learned to act upon a deep inner knowing, beyond words and pictures, that prompted immediate action" (P. Caddy, 1996: 78 [original emphasis]). The three founders of the Findhorn group were all students of Sheena Govan's at the same time and she was extremely influential in the spiritual practices they engaged in and developed. These practices were gleaned from Rosicrucianism, occultism, meditation, Western Sufism, and evangelical piety (Sutcliffe, 2003).

"All were white, middle-class British Commonwealth citizens aged in their mid-thirties or early forties, from privileged professional backgrounds and with extensive experience of international travel and residence . . . Most significantly . . . in Govan they had recognised a Western guru who could teach and transmit a practical, everyday methodology of inner, spiritual guidance: an ideal portable resource for an exciting but risky time of international social reconstruction" (Sutcliffe, 2003: 47 [original emphasis]).

Govan instilled in the group a strong work ethic directed toward everyday activities and the subsuming of the mundane to spontaneity and inspiration (Sutcliffe, 2003), particularly the spotless cleaning of the spaces they inhabited. This was done to 'lift the vibrations', "the quality of the atmosphere of a place and its conduciveness for

spiritual work . . . In [Peter and Sheena's] flat, too, everything had to be perfect, shining and spotless. Govan claimed that the resultant 'raised vibrations' helped her to contact higher and higher streams of intelligence" (P. Caddy, 1996: 78). A passion for cleanliness and its link with other spiritual realms is present too in the contemporary FF. When I worked in the homecare department, I was told that 'work is love in action' (a familiar FC motto). Some of the décor at the Cluny campus (where I worked) is dated and threadbare but it is always immaculately clean and orderly.

From Eileen Caddy's autobiography (1988), it is apparent that Govan was relentless in her demands for cleanliness, goaded Eileen and was 'difficult' to accommodate. Eileen (1988: 35) reveals that she dared not do anything to upset Govan, if she did "Sheena would make absolutely certain that [Eileen] never saw Peter again. [Eileen] couldn't stand that, not after all [she'd] been through with him". This made Eileen compliant with Govan's numerous demands on her time and efforts in cleaning and making sure Govan was comfortable. Even though Peter and Eileen were now together and the relationship was approved to by Govan, Peter was still very much influenced by Govan. For instance, Govan forced Peter to take a job in Ireland when Eileen had just had their first borne (E. Caddy, 1988). Govan engaged in outlandish behaviour such as taking the baby away from Eileen, stating she was an unfit mother, and when they were at the end of their tether, Peter and Eileen confronted Sheena together. They were banished from the group. Jobless and displaced and seeking employment, Peter secured a job managing the Cluny hotel in Forres. Peter proposed that he could turn round the ailing hotel through spiritual work, because if everything was right on the spiritual level it would be on the material (P. Caddy, 1996). Alignment or balance between the physical and spiritual realms is important to everyday life in the FF. One member, when telling me about the building of universal hall (a community-owned events centre, used for conferences and meetings, but also for recreational activities like staging concerts or showing films) noted that it took around 10 years to build. When I asked why it took so long, he said that they did not want too many contractors to be involved, they wanted to touch all

the materials with their own hands and in doing so their love and energy would be transported into the physical materials and the building would be filled with love and light. As Dinnie (2008: 195/6) notes,

“The community’s belief system views spiritual energy as matter; thoughts emotions and feelings have a physical presence . . . potatoes peeled with love, light and laughter will taste better than potatoes peeled without feeling, or with anger, because the emotions are transferred as energy. . . Everyday life becomes symbolic of how well or badly energy is flowing from the physical through the mental and emotional levels, to the spiritual”.

Peter, Eileen and Dorothy, along with other spiritually-minded people they took with them, took over management of the Cluny Hotel in Forres in March 1957 and turned round the fortunes of the flagging hotel. They continued their spiritual practices, including writing down the guidance which various members of the small group received from extraterrestrial ‘space brothers’ and other spiritual realms, and Eileen wrote down her contact with the ‘inner voice’ she referred to as God. Eileen experienced the voice as something external to herself, as coming from a higher spirit: “The God within became my Father, my teacher, my friend” (E. Caddy, 1988: 52). The group believed they were tuned into an international ‘network of light’ consisting of other ‘centres of light’ around the world that could connect with these other centres on higher spiritual levels. They maintained that their success in managing the hotel was due to taking direction from God. Peter recalled that “I took every question to Eileen and we worked together as one. She received the guidance and I acted accordingly (P. Caddy, 1996: 143).

The Caddys were dismissed as managers of the Cluny hotel in 1962. There is no official reason given in Peter’s or Eileen’s autobiography or the current FF website’s ‘history’ section. Peter and Eileen moved with their three children, and Dorothy and their Caravan to a residential site at the Findhorn Cay caravan park and lived on National Assistance and Family Allowance. Eileen (1998: 81) notes that money was extremely tight:



“There was never any left over. I was told by God: ‘I will always meet your needs but not your wants. You know there is enough money for those needs but it does mean you have to be very closely guided by Me over all your purchasing. It is not necessary to save for a rainy day. There will always be enough, rest assured of this’. We lived on an extremely tight budget, but it was true: our needs were always met, often in miraculous ways”.

This demonstrates Eileen’s belief that God or the universe will provide the means to meet bills, acquisitions etc, and feeds into a typical Findhornian belief in the laws of manifestation, discussed later. The group were all unemployed and secluded for a period of around three years (although the children attended the local school). During this period the group practiced ‘inner work’ and Eileen feverously meditated and wrote down her contact with the ‘still small voice within’ (E. Caddy, 1988: 84). They had group meditations each evening to contact others in the network of light and the higher spiritual realms, and they worked in the garden where Peter would take advice from Dorothy through her contact with the ‘nature spirits’. The garden is commented upon by Sutcliffe (2003) and Clarke (1992) as a metaphor for the mythology of the FC: the growing and flowering of a new human consciousness. Furthermore it counter-balanced the doomsday prophesying associated with the community through the 1960s, with Peter describing the work of the Findhorn group as building the Ark as a place of refuge for the dark days of destruction ahead (P. Caddy, 1996).

The FC gained more attention, through the reputation of its garden and its spiritual practice and the publication of Eileen’s guidance through their own printing press (founded in 1967), and it attracted more and more visitors with many of them wishing to stay for longer periods of time. Peter created the ‘core group’ toward the end of the 1960s to cope with higher numbers of visitors and membership demands and in 1974 the ‘Focaliser group’ was created. These were positions of leadership promoting responsibility without authority, within various work departments: “they hold awareness for practical matters as well as the spiritual focus for a department, work shift or even a meeting” (Riddell, 1991: 98). These changes marked a move toward a more structured approach in managing the community because of increased

organisational demands in terms of finance and accommodation: “Changes in organizational arrangements regarding visitors, new members, publications and relations with the outside world were justified through the belief system, illustrating the adaptability of beliefs received directly from a divine source (Dinnie, 2008: 62). The leaders of the FF, “unhindered by sacred texts accompanied by a tradition of interpretation, demonstrated a willingness to accommodate society by responding to social and administrative needs as they arose” (Palmer, 2004: 97).

The early 1970s also saw the creation of guest programmes such as the experience week (the way in which most visitors are introduced to the values, beliefs, organization and history of the group) and the arrival of David Spangler. Spangler was a young American spiritual teacher who was influential in changing the focus of the group from “growing plants to growing people by reorienting purpose toward spiritual education and the laying foundations for future developments as an educational centre” (Dinnie, 2008: 60). A curriculum was established and the work of the ‘University of Light’ (a move away from the earlier emphasis on the ‘city of light’ terminology) began. David lived in the community for three years, during which the Findhorn Press published many of his writings. The introduction of educational workshops for visitors changed the way in which the community viewed its role in bringing about social change and heralding in the New Age: “Rather than creating and living an alternative way of life the New Age was to be brought about through individuals changing their personal values. The Foundation saw its role as teaching these values; encouraging people to change their own selves so that they could live more harmoniously with others and nature“ (Dinnie, 2008: 68). In 1975, the FF purchased the Cluny hotel as a site for running its education programmes. Peter decided to obtain a bank loan in order to make this purchase, which divided the community because some saw taking bank loans as not having faith in the laws of manifestation. The Community experienced financial trouble throughout this time and the way the difficulties were dealt with demonstrate the laws of manifestation. These involve “balancing the relationship between spirit and matter” (Riddell, 1991: 109). If everything is well on the spiritual plane, if one has focussed one’s intentions

clearly then what ones 'needs' (as something different from 'desire') can be manifested. The process involves "...clear imagination and positive thinking at the group level" and describes "...a personal co-creative relationship we each form with life and spirit" (Spangler 2009: 16/22).<sup>31</sup> What is involved in manifestation has been summarised as,

"Basically these principles consisted of holding a clear and precise image in mind of what one wanted to manifest and then refusing to let any negative thought, worry, or doubt enter ones mind . . . along with a spiritual discipline of attunement and subsequent obedience to inner promptings, patience, perseverance, persistence, acting in faith and very importantly, gratitude" (Spangler, 2009 16/17).

Financial troubles challenged members' core beliefs in the Laws of Manifestation. It seemed that divine forces were no longer providing for their needs, and "Opinion was divided between those who believed that God, or some other spiritual energy would look after them in his own way, and others, who favoured a more worldly approach to raising finances" (Dinnie, 2008: 69). Duly, Spangler reinterpreted of the Laws of Manifestation. The New Laws required that "...individuals become one with the higher consciousness before they could even know what their true needs were, thus neatly sidestepping the issue" (Clark, 1992: 102). The financial crisis could thus be framed as a collective failure to be properly attuned to higher needs, rather than a failure of the universe to provide. Community members had fallen prey to the allure of glamour, which in the New Age is seen as a distraction from the real work of commitment to everyday life. Once the laws of Manifestation had been collectively accepted, a debt-reducing strategy was put in place.

Changes in financial policy were justified by beliefs. For example, "...the printing and posting of literature required time and energy from community members. This energy needed to be replaced, according to New Age laws, and one form of energy was money. The charges introduced for publications were explained in terms of helping to keep the energy circulating" (Clark, 1992 103).

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<sup>31</sup> This 2009 edition is a reissue of the 1975 original.

The 1980s saw the introduction of the debt reduction programme and the routinising of organizational arrangements. With the rising average age of membership and increasing length of stay a distinction was beginning to grow between the Foundation, as the central organizational structure, and a wider community of individuals and small businesses in the local area (Dinnie, 2008). The Ecovillage Project at Findhorn was begun at the end of the 1980s, with an energy-producing wind generator and the first of the FF's eco-friendly buildings. The ecovillage aim is to be sustainable ecologically, economically, culturally and spiritually, and is "...a logical continuation of our work with nature" (Findhorn Foundation website, 2009d, 'History', paragraph 7). There are now 90 ecological buildings, and in the mid 1990s the FF's biological sewage treatment plant, The Living Machine, was opened. The FF is part of the Global Ecovillage Network (GEN), which links ecovillage projects worldwide. In 1997, the FF was recognised as an official Non-Governmental Organisation associated with the Department of Public Information of United Nations, and actively participates in a variety of UN events.

In the 1990s, the community began to expand beyond the Findhorn Foundation in a different way, as many people decided to live nearby because they were attracted to the Foundation, or decided to settle nearby after leaving their work with the Foundation. The community of people living nearby began to outgrow the Foundation itself: "Today the Findhorn Foundation is the central educational and organisational heart of a widely diversified community of several hundred people, spanning dozens of holistic businesses and initiatives, all linked by a shared positive vision for humanity and the earth, and a commitment to the deep and practical non-doctrinal spirituality established in the Findhorn community by its founders" (Findhorn Foundation website, 2009d, 'History', paragraph 9). But this is not seen as just about the Findhorn and Forres area:

"Thousands of people who have lived here have taken what they have experienced at Findhorn out into the wider world. They are workshop leaders, authors, economists, scientists, artists, IT specialists, film makers, ecologists and plain people living a conscious, holistic-based life. We are also blessed

with tens of thousands of friends and supporters around the globe, who further extend our network of light, including our Global Network and Resource People. In addition the Findhorn Foundation has over a hundred Fellows, individuals whom we honour and appreciate for their transformative work in the world and their connections to our community” (Findhorn Foundation website, 2009d, ‘History’, paragraph 10).

Dinnie (2008) makes the point that Findhorn and its beliefs can change the attitudes of individuals, but how this can achieve planetary transformation is difficult to say because only around 2000 people a year participate annually.

Peter Caddy died in Germany in 1994. Eileen Caddy died in the FC in 2006. Dorothy MacLean lived in North America until she moved back to Findhorn as of October 2009. She still delivers workshops around the world.

It is important to bear in mind that various publications about the history of the FF come from founders and members and these written accounts also serve rhetorical functions. Especially in the case of autobiographies as these promote morally worthy versions of the self. The versions of events as proposed by the FF co-founders display moral codes and practices influenced by beliefs and are the first ‘contact’ with the community for many subsequent visitors. This is important because these texts are the FF’s ‘sacred texts’. Sacred texts can be used to frame interpret events in a person’s life and to guide actions and are therefore important to the documentary method of interpretation.

I end this section with a quote from Dinnie’s (2008: 78) ethnography of the FC which succinctly summarises the essence of the historical development of the community and its social practices related to its beliefs:

“The original single communal structure has decentralised into an educational trust and an associated economic village of small businesses and services. The authority of the charismatic founders was delegated and diffused through several decision-making bodies arranged hierarchically. Changes in organisational arrangements were supported at every stage by divine guidance received by the community’s leaders which indicated that the small communal group was a necessary part of laying the foundations for the later development of the ‘university of light’. For the people at Findhorn the prime reason for a change in policy was direction from God; for the sociologists it might appear that such guidance also provided the necessary authority to legitimate a change in procedure forced upon the community by problems of numbers, extended activities, financial difficulties and limited space. The ability to adapt to organisational arrangements in light of internal and external circumstances is made possible because guidance is received directly from a divine source, and can be seen as a survival strategy in groups which lack ideological completeness”

### *Accounts of Time and Money in a Critical Case*

So far in Chapter 4, I have related spiritual belief to everyday practice whilst offering an overview of central Findhornian ideology and vocabulary. I now use this contextual material to relate my findings around the themes of how spiritual belief influences accounts of time and money. I group the data under the same broad headings I outlined when discussing the interview schedule in Chapter 3.

### *Arrival narratives and Daily Life Learning*

There are recurrent themes evident in people’s arrival narratives which are useful for demonstrating rhetorical accounts of time and money. It is a life-changing decision to re-locate to a commune and financial support is a main factor to consider, especially with regard to what job a person has been doing before and the lifestyle it afforded them and how and why it is justifiable to receive (most likely) lower remuneration in a commune and to invest lots of money and time to become a member. By the time a person has undertaken all the compulsory courses to become a staff member in the FF, it will have cost them £5000 – £7500 (dependent on income) and takes at least 18 months, although the reality is that people do the experience week then come back the next year to do another course. It is usually at this point those who become members decide to commit further and undertake the rest of the compulsory

programmes needed. It also needs borne in mind that although a person's meals and accommodation are provided for during the 'training' time, they are not receiving an 'allowance' from the FF.

Time is also accountable in arrival narratives because there are obstacles between a person's decision to go to the FF and them actually arriving there. Arrival narratives in the FF usually involve determinism framed in New Age discourse as 'inner' or 'divine' guidance. That is, a person experiences an 'inner voice', 'inner knowing' that directs them to Findhorn and they are 'obedient' to it. Obedience to intuition is a popular discourse informing the Findhornian moral code which accounts of actions are tied to. Popular accounts involve interpreting a mundane event with spiritual meaning and take it as an indication that a person should go to Findhorn; or for a person to come to a realisation of dissatisfaction with their life triggered by feelings of unhappiness or worthlessness that stem from difficult life situation such as a break up of a marriage, 'coming out' as a gay person, or being stuck in a disliked job. Conversely, a person's unhappiness with their life may stem from having realised middle-class goals and subsequently feeling that these achieved goals do not bring happiness, at which point a deeper meaning of life, the universe and one's position in it is sought. In brief, accounts of going to Findhorn often stem from a situation of disequilibrium and lead the individual to seek deeper meaning and fulfilment in life, which is attempted to be achieved in part by going to Findhorn and embarking on personal change. A physical journey is often commented to be tied to a spiritual journey, and meaning is interpreted with a context-specific spiritual vocabulary. These ideas are illustrated in the arrival narratives given by my interviewees when I asked them how they came to be at Findhorn:

"In 1994 I spent 6 months in Spiritual communities around the world, I was living in Australia at the time, and Findhorn was one of the well known places to visit. So when I was thinking about moving from Byron Bay Australia, I had a strong intuition, knowing, inspiration that this is where I needed to come." (Geoffrey, 05/06/09, lines 2-10).

Geoffrey was already a 'spiritual seeker' and intuitively knew he 'needed' to go FF. This account of his decision uses spiritual belief in the form of inner knowing, it is rhetorical and may not be honoured in another context. It demonstrates 'intuition' as an account for an action. Yvonne's decision to go to the FF, quoted below, demonstrates another account, this time triggered by the break up of a relationship and, as is demonstrated in a later quote from Yvonne, a realisation that material goods and wealth did not make her happy:

“So when I came and did experience week, I loved the place but thought I would never live here, thought I could never live in communities. Not interested. And that was in [19]92 and I came back to do courses but I was never interested in living here and, in 2000 my private life was in a little bit of a turmoil and I came back here to just have a week of stillness, you know to get away from the craziness and think, 'ok Yvonne what's really the right thing for you?', not necessarily from a, sort of, shallow place from what I want right now and this is what serves my needs and, what's the really, from the deepest place what should you be doing from your life, and they say at Findhorn, how do you know you are getting something from that deepest impulse and they say usually it doesn't fit into what you want a bit. And I was listening to a tape in Cluny about the challenges of change, by Eileen Caddy, and she was talking about a plant in a pot and the roots had wanted to burst out the pot and the pot was limiting the roots, and when she talked about this image something happened like a lightning bolt went through my solar plexus and I thought 'oh my god' and I got this instant knowing, what we call gnosis, that I was suppose to come and live here and I would be here for quite a long time, I would become staff, I would be right in the centre of things and that's all I knew. And I thought 'oh shit'! So I was very obedient to that, I went back to where I was and packed my bags, left my relationship, left everything and I came back and lived here” (Yvonne, 11/05/09, lines 8-50).

Yvonne's account demonstrates a central part of the Findhorn moral code which involves the alternative epistemology of 'instant knowing' (she/they call it 'gnosis'), and this is the justification for an action that she might not ordinarily engage in. She also uses the idea of 'obedience' to justify her action. What is important here is Yvonne's way of organising and making sense of the world and her place within it: a view of her self that is conveyed via an account of an action that she thought was not what she wanted. This example can be explained with reference to Sykes and



Matza's techniques of neutralisation. That is, Yvonne recounts a course of action that she is surprised she took because it was not what she wanted, but relinquishes some responsibility for it because an unseen or unconscious form of knowledge was more influential in the decision than her conscious wants and desires were. Of course, Yvonne's behaviour could not be classified as juvenile delinquency (the setting of Sykes and Matza's research) and it does not explicitly breach any moral code. This illustrates one of my main theoretical points well: a code need not be breached for an action to be accounted for, but it is useful for demonstrating the interface at which differing moral codes meet. The moral interface in this example is between Yvonne's former self and her (newer) 'obedient to gnosis' self. A particular attitude toward time, which subsequently affects accounts of action, is discernible in Yvonne's account. By this I mean that the concept of 'instant knowing' is another example of specific vocabulary which can be used to relinquish some responsibility for an action, because if one is obedient to the instant knowing (which people are advised to be at FF) then logically and practically one does not need to put too much thought into committing to a course of action, because it is in part the product of people's spiritual connection with a benevolent universe. This discussion of Yvonne's account of deciding to move to Findhorn is also methodologically important because the interface between two moral codes is found in an individual account, that is, Yvonne's behaviour was not 'challenged' in any way.

In Yvonne's account the morality involved is tied to the FF context and would probably not carry the same moral worth in a different location, but for Findhornians, it is morally worthy because it maps on to the moral code of subordinating immediate wants to spiritual needs, obedience to inner guidance and following a course of action even though it does not necessarily fit in with what the 'shallow' self wants.

John's arrival narrative, below, illustrates linkages between time and money in a spiritual moral code. His accounts of them are tied to belief in a spiritual level and the idea of something external to his conscious mind directing events that influence his everyday life:

“What happened was, in the summer of [19]93 I broke my leg falling out of an aeroplane. It was my own fault, I was trying to force something and flew in a certain way and I wasn’t listening and in the end the only way to slow me down was to break my leg and that happens sometimes. So I knew it was a spirit injury but it meant that I had my leg in an armchair for 8 wks and at that time the FF brochure came down and in that was a 6 week pilgrimage to Mount Kailash in western Tibet. Normally I would have looked at it and thrown it to one side. So that became very clear as I was sitting in that armchair that I needed to do that pilgrimage so that was the next stage for me. To cut a very long story short I went and asked my boss for 6 weeks off and he wouldn’t let me have it because he didn’t feel the office could spare me for that time. I then didn’t have the money anyway, so that was OK, but then I had an inheritance which gave me the money in order to be able to do it.

Steven: Did this happen in the meantime?

John: Yes. Between the things, I saw it in the July, it wasn’t actually happening till the following April. So I didn’t have the money. The money appeared so I could put it to one side. So I went to my boss and he still said no so I was left in a position to say, ‘well what most important to me?’ and that seemed to be a part of my spiritual path, or carrying on my career as a senior ranking civil servant. I was doing quite well; I had a good career and a good future ahead of me so my boss knew I had to be bluffing. He said no, I appealed to his boss, he said no, and consequently I then resigned. And they were all mortified because that wasn’t what they wanted. I had to be bluffing and I wasn’t. so I then came up here [Cluny] the 1<sup>st</sup> week was up here and it was very very clear at that stage that this was a place where I wanted to spend some more time” (John, 12/05/09, lines 53-105).

John’s account of the events leading up to him coming to be at the FF are tied to the context of the legitimate accounts in New Age discourse (and the FF more particularly) and although it would still make sense in other contexts it would unlikely be seen as credible amongst people who do not share his or the FF’s belief system. His vocabulary of motives when he describes the interaction with his boss tacitly breaches interfaces with ‘other’ moral codes, and those interfaces could involve another religious background or a secular one. In this instance, John asked for time off work to go on a 6 week pilgrimage and decided to quit when it was not granted; his boss thought ‘he had to be bluffing’. The interface in the account of time is a moral one between John’s spiritual belief (a pilgrimage is morally worthy) and senior civil servants who thought he had to be bluffing (a career in the civil service is morally worthy).

John's account also invokes another central FF belief in the Laws of Manifestation (although he does not explicitly mention 'the laws' here). That is, it demonstrates a belief in sums of money appearing at the right time for a particular purpose. John earmarked his inheritance money for a particular purpose, giving the sum a qualitative distinction from his wages. To frame this in the vein of Zelizer's (1996) ideas about special monies', John's qualitative distinction was between 'spiritual money' and ordinary money. This example also demonstrates the idea of determinism: this was 'meant to happen'. The interlinking of time and money (the right time to embark on a spiritual journey dependent on financial resources), through a rhetorical accounting practice demonstrates a morally worthy self that is acceptable because other people in the FF context can relate to it. The underlying belief in a purposeful spiritual path can be explained via the documentary method of interpretation. That is, John (and others) take the facts of a situation and fit them to a pattern that makes them meaningful, for example, a broken leg, becomes a 'spirit injury' influenced by another realm designed to 'slow him down'. This is a fascinating conception of time because it is epistemologically different from the normal and pervasive 'clock time' that Adams (1990; 1995) describes as linear and unidirectional. That is, John's conception of time here refers to an unseen spiritual realm affecting empirical events in time and space, with the added caveat that the spiritual intervention was purposeful. When a person frames events with such a vocabulary (and deeply and sincerely believes this to be reality) then it raises possibilities in accounting for actions that are not available in other settings and are difficult to argue against when a different epistemology is being used. And, when John arrived at the FF, he could justify spending time there because it was 'very very clear', again a justification that is not readily falsifiable, because it rests on the alternative epistemology of inner knowing, may not be honoured when considered in another moral code.

The following arrival narrative from Stan also uses deeply held spiritual beliefs in accounting for most of his decisions in life (he is 74) since having a spiritual experience at university:

“Right, so, well basically it’s because I had been waiting for something like this for many years, I had a, you would call it, a spiritual experience at university, where I was a pre-medical student in California, and without going into the details I felt what was quite a profound spiritual experience and I knew then that I had other work to do, then to continue on that path and it had to do with, basically looking for truth, I decided I needed to know what was going on, what life was all about, what’s real, what’s cultural, etcetera, etcetera, so off I went. So the upshot of all that is, the point is that I, from that age, so that was when I was 21, I’m 74 now, so from that age I, must say here how serious I was about this, I said, ok, where am I going to find what I want to find, so I decided where is the largest public library in the Western world, so I went off across the country to New York city, I assumed that the New York public library would be my best source for information that I wanted, so I quit school and spent a year just reading as many hours as I could, 10 hours a day until I had to get a job, and then in the evenings, so the upshot of all this is, from that early age, I felt a need to uncover truth, and how I was going to do that. So in the first place before I could get really serious about it, I had to spend 2 years in the military because we had the draft in those days in America, but I went in, what I had at that point when I was faced with this, what do you do about things like war and killing people?” (Stan, 11/05/09, lines 24-66).

Stan had a profound spiritual experience that he relates to the search for truth. He talks about his belief system and how it was incompatible with the ruling ideology of the particular time and place he lived (conscription in post-World War II North America). In this example, the moral interface is between spiritual belief and mandatory military service obvious, but it is also an institutional interface with institutional sanctions. The ruling relations created a situation whereby local experiences were subsumed, in IE terms, under a pervasive discourse that did not readily accommodate moral codes differing to those of the state. This related to his arrival narrative in the form of ‘seeking’, not only ‘truth’, but a way of life and a place in which to practice it. Stan relates the amount of time (10 hours a day in the library) to how serious he was about his search. This is interesting because it uses time as a measure, a quantitative form of expression, to reinforce spiritual commitment, a qualitative distinction: it is practical way to demonstrate his commitment to anybody. That is, regardless of moral code, 10 hours a day is a long time to spend in the library. Also, Stan quit his medical degree to pursue his search. Such behaviours would be questionable in a different belief system, such as secular ones found in western capitalism and meritocracy because medical knowledge with institutional recognition is highly regarded.

Later on in his arrival narrative (like John in a previous example) Stan uses a belief influenced conception of time where he relates empirical and thereby verifiable events, to a spiritual epistemology which is not easily falsifiable:

“...so I started seriously looking for some group of people that I could relate to, and in the mean time cultivated my own spiritual practice, and at that instance it was meditation because in all of my reading that I had been doing about spirituality and religions and psychology and cosmology and so forth, I realized that I needed, I needed and personal practice that would help me reconnect with that place that I had experience from, that is so real to me that it still runs me in my life to this day and age, and so for me that was meditation, so I cultivated my inner art of listening over those years and continued to look for some like minded group of people and I didn't find it. I checked out, this is pre-internet so I didn't have the advantage of that technology but I did a lot of reading, Pickwit bookshop in Hollywood was a major hangout of mine for a long time, reading all kinds of books. So I didn't find exactly what I was looking for, for a long time and then to speed the story up basically things started to fall into place. So that actually is a part of this sharing that I had with you about the idea of living a spiritual life and you know if your doing the right things and so on, to me there is a matter of timing. Peter Caddy, one of the founders of this community, entitled his Autobiography *In Perfect Timing*, and that reflected what he had come across in his life, with the idea of, if you are dedicating your life to The Highest, to Spirit, to God, whatever you want to call it, things will happen in perfect timing, as long as you can be as clear as you can and consistent then etcetera, etcetera, so I know what he is talking about” (Stan, 11/05/09, lines 95-139).

In this interview excerpt, Stan comments that he did not find what he sought immediately because, he proposes, he had to cultivate a spiritual practice to reconnect with his intense spiritual experience. This is an example of using a moral code to interpret a pattern and reasons for events, which is tantamount to the documentary method of interpretation. Subsequently, things started to fall into place ‘in perfect timing’ (another popular Findhorn motto). This idea of ‘perfect’ timing is a good example to illustrate the linkage between time, money and belief in the FF. That is, generally the existence of a spiritual realm is assumed for Findhornians, and, in relation to this, if a person accepts this and directs their activities toward honouring this connection then the universe will transpire to help them in their efforts. Thus, when people need money or other material things to help them in their

good work, and they are clear and focussed in their intentions then the things they need will be delivered to them and they should not be concerned about it. I discuss this further later in relation to the laws of manifestation. These excerpts from Stan's arrival narrative are instances of the idea of a divine guidance which has influence over spiritual journeys and the timing of events in the material world. This type of account is common and is morally worthy in the FF, but it would not carry moral currency in other contexts.

The 'spiritual realm' theme is one that runs through Findhornian accounts. It provides for a vocabulary of motives in which spiritual messages and guidance manifest as physical and temporally embedded events in the everyday world. Although the FF members experience these concepts internally, through intuitions and inner knowing, they are believed to come from an external source that can be distinguished from the self. The preceding examples have all emphasised spirituality in justifying decisions to go to the FF, but, interestingly, that is not the pull for all FF members and as such does not serve to justify or explain action in all accounts. For example, consider Alex's arrival narrative:

"I was travelling from Glasgow to St. Andrews to play a university squash match and I wanted something to read on the train, and at Waverly I found a book that looked vaguely interesting called The Magic of Findhorn by Paul Hawken. I read, and thought it was quite extraordinary, and probably only partly truthful, and that's what led me to first visit in [19]79. I came first informally, then came back and did the experience week, did one or two workshops, and then the opportunity arose to come live here for a couple of years which I did and I've been here ever since" (Alex, 12/06/09, lines 2-16).

Alex states later on in his interview that the spiritual side of things at Findhorn does not really interest him; he is more interested in the ecovillage and sustainable living aspects of the FF. In other contexts, Alex's account is unremarkable, but it is remarkable in the context of the FF for its ordinariness. It is common-sensical and does not invoke the FF belief system and would likely be honoured in many other

contexts, even though it is actually no more verifiable than accounts using alternative spirituality influenced moral codes. The following example from Guy is also quite factual and does not rely on spiritual vocabularies of motive:

“I was working for the railway and accumulated a lot of overtime. I was earning more money than I knew what to do with, so rather than earning more money, I asked for some time. And not being a very adventurous soul, after I’d been granted the time, I was then left with the problem of what I did with it. So the idea came to join a community. The problem was I had no idea what a community was or how I might set about finding one. As it happens, I was reading an article in the Guardian a few weeks or months after I’d made that decision. It was an article about Eileen Caddy, co-founder of the FF and the essential thing about it was that there was a phone number at the bottom and that’s why I’m here really. There was just a way of getting there” (Guy, 12/06/09, lines 2-22).

Guy’s arrival narrative is interesting because the FF vocabulary of ‘perfect timing’ is available to him, that is, he had more time off than he knew what to do with, he wanted to join a community, and read an article about Eileen Caddy in a newspaper. He does not say this article was a spiritual ‘sign’ that he was ‘meant’ to go to FF. Guy and Alex were interviewees that came later in the research process and I found their accounts remarkable because of their ordinariness. They stood out because they did not mention spirituality, that is, they were the exceptions rather than the rule. This split was evident outside of the interview situation too, in my participant observations and conversations with other FF members and experience week group members in how they came to be at FF. Most, but certainly not all, invoke spiritual vocabularies of motive to their accounts of actions in the course of going to Findhorn. And most, but not all, have a difficult life situation that has triggered feelings in themselves that they wish to resolve. Dinnie (2008: 157) also notices and comments on Findhorn-specific language use which relates to arrival narratives, and she offers a succinct summary of how this provides for vocabularies of motive:

“Arriving is described as landing; stories of getting unexpected lifts and incidents which made it easier or more difficult to arrive in the community are indications of how right it is for people to be there. After a long period of absence people note how long it takes them to land fully back in the community... ..taking responsibility is referred to as holding awareness, when people are overwhelmed they need space. The everyday language used by community members contains shared meanings which constantly reinforce the belief in a spiritual level, and the existence of divine forces guiding and directing behaviour”.

Other themes emergent in the data relating to arrival narratives involve the changing focus of desires and values. These are expressed either as something the interviewees were seeking, dissatisfaction with their ‘old’ way of life, as something they have found in the FF, or as a combination. For instance, Friedericke was “looking for a much simpler way of life” (18/04/09, line 60), which was borne out of a frustration with her previous job:

“In my previous life I had worked in Development Aid, which initially I started with a lot of idealism, but I ended up travelling a lot by plane and I just couldn’t believe in the way development aid is conducted in the western world. So that made me actually think that I don’t want to do that any more, find a more authentic life actually” Friedericke 18/04/09, lines 89-100).

Friedericke sought a simpler and more ‘authentic’ way of life which relates to ideas of value and exchange because remuneration in the FF is low, so the positive aspects must outweigh the negative ones in order to make the FF meaningful and worthwhile for members. Furthermore this is related to the FF moral code in relation to what they perceive to be unsustainable modes of production and consumption in capitalism and in, what Friedericke refers more generally to as ‘the western world’. I return to this in a later section. Ideas such as authenticity, living simply, disliking capitalism and consumerism, and wishing to ‘transform planetary consciousness’, were recurrent across the interviews. However, not all the interviewees were focussed on positive changes in their lives as this excerpt from my interview with Guy, talking about the differences between his prior job and life in the FF, illustrates:



“Steven: were you dissatisfied with your job in the railway at all?”

Guy: Yes, my boss was pushing me to apply for promotion. But I took a look at all the jobs that one could conceivably end up doing and it just did not attract me in the least.

Steven: So how are things different here from that job or that style of life?

Guy: [laughs] not as much as I’d hoped [laughs]. I realise what I’m describing as a railway in Reading is in fact me. So, I carry ‘me’ around wherever I go and lo-and-behold, after a few years here I find the same thing. But I now know that a two footed jump from here to elsewhere isn’t going to solve anything” (Guy, 12/06/09, lines 33-52).

Guy’s frank description of things he does not like in his life as a reflection of himself is interesting to consider because it uses a Findhornian vocabulary of motives. That is, it is indicative of the Findhornian insistence on not blaming others for negative feelings and the insistence on ‘owning’ one’s feelings. Guy’s account of decisions to move to the FF in the first place is different from his decision not to leave presently. In the past he blamed his unattractive possible career trajectory, now he blames a self that is in some way deficient. This is a useful illustration of what it means to need to do ‘inner work’ and ‘align with higher self’ in the FF.

### ***Investing in a Moral Career: Leaving Narratives***

Across the interviews, there were many situations forwarded whereby people had thought about leaving the FF, or had left and returned. Through the data, two broad categories emerged, that is, the reasons tended to either be ‘pragmatic’ or ‘spiritual’. By this I mean that, some people talked about leaving for reasons such as receiving low wages which restricts their immediate and future options, or because of frustration with the FF organisational set-up; whereas others connected leaving with an ‘unbalance’ between the spiritual and the material realms. Mostly these accounts had elements of a moral investment, that is, people have friends and family, history of acquisition, history of a perceived meaningful job function, and have invested time and money in becoming a member in the first place. In short, they have dedicated themselves to the community. For example, in pragmatic terms, Johnathon noted that:

“A reason why it’s difficult to leave, is that people are paid so little that, definitely people can come with savings and they can run the savings down and then it’s difficult to leave” (Johnathon, 11/05/2009, lines 922-927).

John, below, talked about leaving in pragmatic terms, generally referring to barriers that can prevent people from leaving. He relates his decision to leave to having the money and independence to do so, but he also mixes these practical elements of decision-making with spiritual terminology and ideas when referring to how he knows when it is time for him to move on:

John: “It is difficult to, I left for 3 and a half years and went to the south of England and that was hard. Fortunately I had money in the bank and could afford to volunteer and build up new skills. But for someone who has been here for a long time and doesn’t have savings it can be a real challenge. One of the challenges we are having at the moment. We were having a council meeting and I voiced a concern that being residential here whilst having its advantages it does present problems in stepping out into the outside. For me, I’ve got my own place. If I choose to step outside, I’ve got somewhere. I still have to find a job and things like that but for someone whose living inside and then having to step outside and not having very much or any money at all and trying to set themselves up, that’s a challenge. And I know that sometimes keeps people here when maybe their time has come for them to be moving on.

Steven: So what would it take for you to leave, what kind of situation would have to arise?

John: Well a little bit like what happened before. Basically I look inside to see if ‘your times up, John, it’s time for you to move on’. That’s something that would do it for me and that’s something I check out on a regular basis. Is this still my place?

Steven: And how would you do that?

John: I do it through meditation. I do that with how much I am in line with the energy of this place. When it happened last time it was just a case of, hey, this became very clear in my meditations that it was time to move on” (John, 12/05/09, lines 433-483).

At the time of my interview with Geoffrey he had already decided to leave and was in his final few weeks as finance director and as a core community member, below is how he accounts for this decision:

Geoffrey: “I am happy that I am choosing to leave now because I’m frustrated with the totally inclusive consultative consensus decision-making”

Steven: Are you leaving the community all together?

Geoffrey: Yes, I’ve been here for 12 yrs and I’m not leaving out of a sense of hate or allergy, but I’m leaving before I get allergic. Its about, I have an attachment to being effective in changing the world. So if we, we have to be in a relationship with people, we have to be kind and loving and we need to get on with things. And so for me, frequently, here, the shadow-side is that we just end up cycling and processing on relationship issues rather than making the world a better place. And I think we have reason to continue to exist if we can make the world a better place and its not just for our enjoyment of a nice cosy community its about how do we transform the people that come here to benefit from being here” (12/06/09, lines 103-133).

Geoffrey has invested in a moral career at the FF but frustration with his job being affected by how business is executed in the FF outweighs his sense of moral worth. This idea implicitly introduces the discourse of ‘balance’ in the FF, and I discuss this in depth later. Guy also talks about leaving, or rather his inability to leave, in pragmatic terms. He relates his moral career in the FF as in some ways a negative thing, as this excerpt illustrates:

“I feel almost trapped here now. It’s like I’ve kind of, I’ve had so much freedom for so long and I’ve been working in this environment for so long. I came here in my late 30s and I’m now in my early 50s so I think I would struggle a bit if I was to join the outside world” (Guy, 12/06/09, lines 219-226).

As these examples illustrate, time and money are implicit in many accounts of the decision to leave, or inability to leave, the FF, because they are pervasive and limiting or liberating features of social life. Leaving the FF is associated by some with fear of the unknown and uncertainty about the future and what job they could do on the outside world, although this feeling tended to be stronger in people who live in the FF as a ‘total institution’ whereas those who lived in private accommodation tended to not be so scared of leaving.

## *Spirituality*

Spirituality was interesting to question because it further revealed moral codes that used vocabularies of motive, particularly inner knowing and divine guidance. It also provided evidence of a more definitive split between those who were deeply spiritual and those who, although they were respectful of other people in the FF and their spiritual ideas, did not engage with spiritual ideas, practice them, or use them widely in their everyday lives. For example, this excerpt from Stan demonstrates his deeply spiritual outlook on life. Stan had just told me of a profoundly emotional (for him) spiritual experience and made sense of it as being indicative of a purposeful universe that is something external to his self but at the same time connected to him through an unseen spiritual realm:

“...and I thought ‘what’s this all about’? And for me what it was about was to get a message, and I didn’t hear voices, and I didn’t get automatic writing or any of that sort of thing that other people do, what I got was a very clear sense, of having a communication, and the communication that I put in my words, were was ‘the universe has purpose and that purpose is good’. The essence of it for me is trying to live my life in alignment with my highest purpose” (Stan, 11/05/2009, lines 704-715).

Framing his life in these terms, is the way that Stan makes sense of his social (and spiritual) world and provides for a sense of self that he perceives as morally worthy and, in going to the FF he has found others that find such a self morally worthy. Furthermore, having such a frame of mind makes spiritual vocabularies available to Stan in accounting for decisions (like his decision to go to Findhorn as outlined extensively above). Another example of these deeply spiritual ideas around an external spiritual realm and how it is perceived to show through in the material world is given by John:

John: “I don’t get clear voices like Eileen [Caddy] used to, but I quite often get strong impressions and I go really with those impressions, sometimes in meditation sometimes not. I sometimes see signs in quite mundane things. Very briefly, part of my background is Masonic and to give a silly example, I was in a position where I had an invitation to join two different lodges at a higher degree and I was trying to choose between two lodges, one was

numbered 92 and the other was numbered 94 and I was sitting in a car on the way home from a meeting in Wales mulling over which one to join and I looked out of the window and it said 'London 92 miles' and it was in London and then later on that evening I got a Chinese takeaway and the order number was 92. So for me it's not so often banks of angels and stuff like that but seeing things in my environment to get the messages. Because I see those as messaged from my higher self but coming out in that way through the world

Steven: So to be clear, these were real tangible things, it wasn't a sign you saw in your mind?

John: No, these were absolutely tangible signs. You can put it down to coincidence if you like, but I wouldn't see it in that way in particular. Although I have had one experience, I don't see nature spirits as such but I've heard them sing. That wasn't here, that was when I was in the wilds of Wales with a group of people and I was in a tepee where two rivers meet and we were singing. And as I say I can't prove this to anyone except to me, but we were singing and there was no alcohol, no drugs and there hadn't been for a week and suddenly the song we were singing was picked up by the rivers and one of the rivers sang the male part and one of the rivers sang the female part and it went on for a very long time and we just went quiet and nobody said anything. We just went quiet and listened and later on we went to sleep. Now the next morning, I'm a sceptical person and thought, well maybe oh well you know, some strange thing was going on, a little bit of heightened imagining or whatever so I asked two separate people in the group about the evening before and they both confirmed the same story without me saying anything to them. So something happened on there that was certainly heard by the group. So again I can't prove that, but I know! I know.

Steven: So was that just the outline of the melody or was it the full intricate working of the words?

John: It was the Christian song, the lord is my shepherd I'll follow him always, and we changed that to 'the earth is our mother I'll follow her always' and what happened was [sings it] one river took up that part and the other one [sings it] took the other. And it was very beautiful" (John, 12/05/09, lines 162-238).

These are vivid accounts of spiritual experiences from Stan and John and they reveal the moral codes which frame their world view and influence the way they make sense out of events that happen in their lives. They provide for vocabularies of motives which they use to convey information about themselves as morally worthy and it makes sense in the context of the FF. Other interviewees, namely Alex and Johnathon, were respectful of deeply held beliefs in others and thought that scientific pictures of the world could not explain everything, but they did not experience inner

voices and tended not to engage in the more spiritually oriented goings-on in the FF, such as Taize singing, meditations, attunements and sharings apart from when it would be offensive or rude for them not to join in.

### *Materialism and Inner Journeys*

Using material from Riddell (1991) published by the Findhorn Printing Press (itself an indication that a publication is an accurate representation of the Findhorn ideology and rhetoric) as a source of data is helpful in illustrating the FF's moral code with regards to material resources and worthwhile pursuits. Riddell (1991) constructs 'ideal type' style typologies<sup>32</sup> that she uses to characterise the type of people that are present in, and attracted to, the FF and FC and, conversely, those who are typically found in Western industrial societies. I have summarised her points in Table 2 below.

**Table 2: Contrasting types of Orientation to the World and Resources**

Type 1 'Homo Capitalist' <sup>33</sup>	Type 2 'Homo Divinus'
Sees fulfilment in an external world and through possessions and status	Centre their lives on the inner self and the discovery of a divine inner truth
Experience themselves as needy and limited, and subject to unhappiness if they don't have what they think they need	Their needs are transient and 'things' are secondary
Strength involves aggression and dominance	They find their strength in calmness and clarity of vision
Endeavours directed toward controlling or defending themselves from the environment	The experienced world reflects what they need to transform in themselves to find out who they really are
If religious, they believe in an external god who regulates their conduct through a revealed moral code	Their religion is inward directed and contemplative; they seek transcendental states and attempt to communicate them to others
Many do not find satisfaction in an external world and may be frustrated sometimes bitter	They find life fulfilling and exciting, but sometimes suffer from impatience, very conscious of the gap between their present state and where they hope to go. The material world is a means not an end to them
These are outer directed people, characteristic of the world we are leaving behind	These are inner directed people developing characteristics needed for the new human civilisation: they are emergent and will become dominant.

<sup>32</sup> Riddell does not explicitly call her characterisations 'ideal types', but I think this is a good term to use of what she attempts in her book.

<sup>33</sup> Homo capitalist is my term and is not used by Riddle. I have used it to give a contrast to Homo Divinus, as I think it sums up the ideal type she is attempting to characterise.

These characterisations are indicative of what the FF perceives their own way of life/desirable model of living to be and, conversely, what they perceive an unattractive but prevalent and dominant way of life to be. The Homo Divinus ideal type goes some way to providing an economic moral code through reducing material needs to a means, not an end, by way of contrasting it with an undesirable scale of value that views material things as ends in themselves and thus leaves the individual ‘frustrated and sometimes bitter’. An illustrative example of this comes from my interview with Yvonne:

“I don’t like the world as it is. I mean I don’t like the economic system, I don’t like that half the world is starving and in poverty. I don’t like the exploitativeness of the modern mindset. I don’t like the consumerism. I was lucky enough early in my life to get all the things I thought I wanted from life, and I had them and I thought this is rubbish this is like superficial, I’ve got a beautiful house, the money to travel, I’ve got this I’ve got that, and yeah you know what actually I am half starved and not fulfilled in the deepest of senses. And I want a world where nobody needs to take drugs or get addicted to alcohol or does nothing but watch you know virtual TV or is violent. I want a world where everybody realises that you are me. It’s like the Beatles ‘you are me and I am he and we are one and we are all together’ [from ‘I am the Walrus’, by the Beatles]. That’s not just idealistic hippie stuff, that’s like, that can really be, if people just accept that it’s all part of the same web” (Yvonne, 11/05/09, lines 86-114).

Such a scale of value and desirability is consistent with Simmel’s Weber’s and Marx’s ideas about the selfish, rationalising, homogenising, colourless and constraining effects of money in modernity. Contrasting with the capitalist mindset, Riddell’s (1991) ‘homo divinus’, and Yvonne’s account, points toward a more meaningful relationship with material things and economic sustainability, and is as such more in keeping with Zelizer’s ideas that money has qualitative distinctions (for instance through earmarking, gift giving, donations) and this is tied to morality which is embedded in wider social relations.

The following example from Riddell (1991), where she recalls the decision to raise their staff allowances is also justified in spiritual terms:

“I remember a Finance Committee decision about our staff allowances, which members begin receiving after two years in the Foundation. We had been paying ourselves £50 a month, and there appeared to be money for a little more. Various sums were suggested. I thought £55 would be a sensible, modest increase. We meditated. As I asked inwardly what would be right for the members, the staggering sum of £75 a month came insistently through, a 50% increase! I understood that we were to value ourselves materially without becoming materialist, so a significant increase was appropriate. We shared what we had received. To my astonishment, the other cautious members of the group had received the same information. We managed to maintain this allowance for some time!” (Riddell, 1991: 70).

It is unlikely that that the decision to give a 50% wage increase in a capitalist business could be justified as easily.

To give another example of Riddell’s *Homo Divinus in situ*: at the FF, remuneration is low, the wage-labour relationship is mediated partly with food and accommodation, and low monetary remunerations are justified through the alternative riches of communal living and the opportunity for spiritual growth: thus exemplifying a focus on means rather than ends. Indeed, all my interviewees and FF members I spoke to more informally used the ‘rich life’ metaphor as a justification for accepting/being happy with receiving what is computed to be in-line with minimum wage across the board regardless of job status. This excerpt from my Interview with Friedericke illustrates the point:

Friedericke: “The quality of life is very high here, I can walk to my garden where I am working, I get to know, if I choose to, every week new people that come to work and experience the garden. Every morning I go to Taize singing where I connect also with other community members or I eat in the CC where I can see friends and people from other departments and the hall which, not always, but often has offers on music, or theatre, so I think that it is a very rich life here and I enjoy that I don’t have long ways to go, everything is actually here, I can either walk to it or take a bike to it” (Friedericke, 18/04/09, lines 280-300).



The next quote, from one of Johnathon's FC online blog entries, also highlights these ideas about more free time available for members to indulge the spiritual practices because they live, relax and work in close locations:

“One final and very practical factor that explains why we [FF members] can comfortably fit so much into our days is the lack of commuting. With most able to move between home and work on foot or by cycle, great swathes of time that many others spend in traffic jams become liberated for meditation, singing, networking, gardening, designing and organising conferences, cutting logs, running on the beach — whatever is one's work/play of choice. Indeed, ‘traffic jam’ time is my own preferred moment for running on the beach. When the tide is low in the early morning, and the beach is empty save for the occasional seal or dolphin or the odd flock of sea-wading birds, work feels like an alien concept.” (Johnathon Dawson, online blog, Findhorn Foundation web pages, 2007).

This transition between spaces and the temporal relationship as a practical element of life is not necessarily related to spiritual motives but they are still popular vocabularies in FF accounts of time. This ‘extra’ time that FF members see as afforded to them when they consider occupations prior to living in the FC, enhances the spiritual aspect of their lives. Put simply, they have more time available to them to engage in spiritual practices. This links in with a discourse of moral superiority ideologically posited through the FF's social critique of dominant ways of being in modern industrialised societies in general: economic wealth as an end in itself is not desirable, especially not when its means of production and distribution are exploitative and unsustainable. It is only valuable when it can be invested in a cause, which in the case of the FF is transforming global consciousness.

A typical Findhornian argument is that a job should not carry status that defines the individual above whatever other qualities they possess and therefore a standard wage can be organisationally and personally justified. ‘Work is love in action’ is an ideological statement that is indicative of attitudes toward daily tasks, especially menial ones, in the FF. The reality of low wages, however, is that members, especially those that live in private accommodation (because they have to pay

council tax and utility bills etc.), often struggle financially and cannot live the morally superior lifestyle that their host organisation espouses (an insistence on locally and ethically produced organic food and other consumables), ironically because it is too expensive! This is related also to the focus of an individual's purpose for living in the FF. As I have mentioned previously, a main (and unexpected) theme that emerged from the data was a split in terms of, 1) those who have come to the FF and FC with an orientation more toward spiritual practices whilst not being so enthused by ecological practices, and 2) those who have come to the community with a focus more toward sustainable way of life and are oriented toward ecology/environmentalism and are not necessarily enthused by the spiritual aspects of the FF and FC. This categorisation, although not binary, informs a split in moral discourses and can be illustrated with the following empirical examples of how differing accounts of money are influenced by these differing moral codes.

Supermarkets are generally regarded as morally questionable for FF members and thus one would assume they would not engage in actions that they are critical of, i.e., shopping in supermarkets. A moral code of consuming local organic production and supporting ethical business is emphasised at the FF, they even have an 'Earthshare scheme' whereby people pay to have a box of fresh, organic and locally grown vegetables delivered to their home once a week, and the consumers in turn agree to help out with weeding the fields when it is needed. Furthermore, they try to use as much home grown produce as possible in the communal meals, and source the rest as locally as possible. Also, all meals are vegetarian, except on Fridays when there is fish on the menu. Thus, they set themselves against supermarkets as a prime example of the capitalist business model they largely abhor: but some still shop in supermarkets! There is a community grocery store (the Phoenix), and it stocks only organic and ethical produce, but it certainly cannot compete with supermarkets in terms of price and variety. Pragmatism is invoked by some FF members to justify decisions to shop at supermarkets, in spite of their perceived moral dubiousness. Whereas others maintain a strong moral commitment to avoid supermarkets and use the moral code of environmentalism (rather than spirituality) to justify their decision not to use supermarkets.

For example, John notes that “it was the spiritual aspect that got me rather than the ecological thing” (12/05/09, lines 12-14), clearly demonstrating his spiritual rather than ecological orientation. His accounts of a personal economic decision to shop in a local supermarket was aware of the moral interface between what others from a more ethical business/production orientation within the FF may deem morally questionable, but he justifies it in pragmatic terms:

“The truth of the matter is that I'm on minimum wage and I go to the states twice a year which means I have to be pragmatic, which in other words means I need to make the ends meet. I do shop in Tesco occasionally and a lot of the stuff I buy isn't organic and it may not be locally produced. In other words I might have to cut my cloth according to the income that I have. I would love to live organic and locally sourced but I'm not able to do that” (John, 12/05/09, lines 385-392).

Alex responded in a similar pragmatic fashion, although he is more oriented toward ethical business and ecological issues than spiritual ones. Alex states that “the idea of community living was definitely part of the attraction, particularly with this strong nature ethos. What definitely was not part of the draw was the whole spiritual thing”. So, given his interest in nature and ethical business (recall that he is the chairman of Ekopia), one could presume that Alex would be more strongly adverse to unethical and unsustainable production and consumption practices associated with chain supermarkets than most. He states that:

Alex: “We can't afford to buy everything organic, but we would buy as much organic as is feasible within our budget. I'm not a great consumer, there are things you need or think you need, but I'm not particularly drawn to consumerism but when I do spend money I like to try and be conscious about it” (Alex, 12/06/09, lines 752-766).

Yet when I questioned him explicitly about supermarket shopping he responded in this way:

Alex: “Oh sure. I’m not supporter of the Tesco phenomenon, and I think that Forres were wrong to let them expand into a new store, there were perfectly fine the way they were and it’s now running the high street but I can’t pretend I never shop at Tesco” (Alex, 12/06/09, lines 766-76).

Alex does display a stronger aversion to supermarkets than John, evident through the content of his account, thus displaying his stronger orientation to environmentalism and sustainability than John, but essentially they use the same moral code of pragmatism to justify their actions. A moral code exists on the presumption that others may find their shopping behaviour morally questionable and in this instance, the others are other community members rather than abstracted ideal typifications of capitalist production and consumption patterns. John and Alex are open with the reasons why they have chosen to be members of, and work for the FF/associated businesses. They are both aware that one of the FF’s main moral tenets is its insistence on local and ethical production of food, and a preference for organic food. Both are also aware that there are others, especially within the community, that may see their decision to shop at Tesco (a capitalist business, not essentially directed toward ethical or organic consumption: profit is the driver), however occasional, as morally questionable. They ‘justify’ and ‘excuse’ (Scott and Lyman, 1968) their action through accepting the negative typification associated with supermarket shopping but deny full responsibility because the alternative (local organic produce at all times) is too expensive and their remuneration does not enable such a lifestyle. To give a counter example, Johnathon (the director of the Global Ecovillage Network and an FF member), like Alex, lives in the wider FC and is an FF member with an ecological rather than spiritual orientation. When I asked Johnathon what ideas had attracted him to FF?

Johnathon: “Primarily the sustainability that I mentioned. I had spent time in India in meditation retreats and stuff, but it was primarily the potential for modelling sustainability in a practical way” (11/05/09, lines 31-35).

Consider his rhetorical money account to the same question I asked John and Alex about whether anything other than price would direct the consumables they would individually purchase.

Johnathon: “Tesco is the great Satan now; I would never buy anything from Tesco’s, or any supermarket. I would never buy there, because I’ve lived in Africa, I’ve seen the impact on the communities in Africa from buying stuff from supermarkets, its completely destructive, so I will pay as much as I need to, to buy locally produced goods, where possible.”

Steven: “So if that costs you more, it doesn’t matter”?

Johnathon: “I would rather go without than be buying stuff that is taking food out the mouths of children in the 3<sup>rd</sup> world” (Johnathon, 11/05/09, lines 555-570).

A strong moral statement is made by Johnathon about ethically produced and locally sourced food that operates at the same moral interface as John’s and Alex’s rhetorical money accounts, but also draws upon biographical elements (him having lived in Africa) that strengthen his convictions.

These examples illustrate my theoretical proposition about accounts given at moral interfaces and they are instances of accounts as assertions to promote culturally specific moral selves. However, these examples also point to the fact that the accounts and moral codes are more intricate and complex than I had anticipated. It can be argued that people’s spiritual/ecological orientation within the wider FF moral code, their personal biographies, and their disposable incomes were primary influencing factor on personal money accounts in this instance. This indicates that there are multiple moral codes as well as practical life situations and biographical particularities that an account may tie on to in a particular setting and the indexical elements of individual instances are vast. The linguistic techniques available in delivering a rhetorical account are similar across examples but the content and moral

codes can differ in numerous ways. Within the FC, because there is no formal doctrine, and individuality in spiritual belief is stressed (as long as it is respectful of others) the complex interplay of multiple belief systems and biographies mean that more than one moral interface may be drawn upon to explain similar actions in the same setting. Differing foci within the FC, such as spiritual or ecological influences are available to individuals and possibly influence their personal money accounts but they are not discrete; sheer practicalities of life situations enter the rhetorical account too. I return to these points in concluding this chapter.

### *The Laws of Manifestation*

A main influence on money and time accounts in the FF is a belief in the laws of manifestation. The way some FF members interpret these and explain how they are evident and affect their lives can be explained via reference to the documentary method of interpretation. Again, those members with a more spiritual leaning tend to view the laws in more spiritual terms whereas others tended to be more grounded and practical in their explanations of how they operate. One of the most spiritually influenced espousals of the laws came from Yvonne's explanation of the laws of manifestation:

“You get very clear about what you need and why you need it and you put it out and you expect it. If you have a fear it won't come, it won't come. It's like this energy and there are people here that do that they say we put out and we sort of go ahead in faith not knowing where it is coming from. There is a great story about Ghandi, when somebody said to him where are you getting the money to build this new India and he said 'oh it's coming from where it is now'. You know, he just had this faith. I know I don't need to know where it is coming from I'm putting out that I need it and I know that it's going to arrive. And of course that's very edgy to people. You know like, 'oh but what if it doesn't arrive' and as soon as you go 'oh but what if it doesn't arrive', it won't, and that's what they built the community on years ago” (Yvonne, 11/05/09, lines 522-544).

In this excerpt from Yvonne, her description of the laws of manifestation forwards an ontology, using a spiritual vocabulary of motives, which would be seen as a reckless attitude toward decision-making and contingency planning when considered from a capitalist viewpoint. She is aware of this moral interface ('that's very edgy to people'), but justifies but stating that the FC was built on viewing the world this way. When I asked Yvonne for an example of how the laws of manifestation worked in practice, she applied them to her search for accommodation:

"I'm an example, I was living in foundation accommodation and I wanted a house of my own. And I wasn't sort of clear about what I wanted it to be and I looked around in Forres and I looked around here and I couldn't find it, couldn't find it. Then one day I was standing in my flat which has a view of Findhorn bay and I stood at the window and I said 'right universe, I want a house with this view, I want high ceilings, I want space and light and beauty'. And 10 days later this house, like 30 feet up the road came up for sale. And I walked into the lounge room and I went 'this is my house'. There is a long story but actually there was lots of competition and I got it. So it's like ok, it's like the universe sort of co-operates when there is that amount of clarity and energy" (Yvonne, 11/05/09, lines 698-736).

Yvonne's explanation of her decision to choose a particular flat is justified through her having a clear intention and explained as co-operation with the universe because of that clarity. She had a pre-existing idea of how she thinks these laws work and then interpreted her own narrative in light of those ideas. Interestingly, she skims over the parts of her narrative that may give the listener cause to call the laws of manifestation into question ('there was a long story but actually there was lots of competition'). Furthermore, it is an account that brings a moral code to the fore that would be found strange to someone who is not familiar with the terminology or way of life, and even still, if it were explained to them they may still find the account strange. To reason that the laws of manifestation are an indication of a benevolent universe informs a radically different epistemology of time because, in theory, it frees Findhornians from worry about the future and, in relation to this, it means they do not have to worry about where money will come from: if they are focussed about their purpose in the universe, it will come from somewhere. However, as I have pointed to previously, the potentiality of spiritual belief is limited by the practicalities

of everyday life in the same ways as most other people's lives. That is, people in the FF cannot live to their ideals because they cannot afford to do so, and as a consequence, because some members have little or no savings and are on low income they may feel trapped (as I noted in a previous interview quote from Guy) and do indeed worry about the future.

Stan's explanation of the laws of manifestation was also spiritually influenced, and he related them to the material needs of the FF rather than his personal life:

“Ok, we have a board at Cluny called The Laws of Manifestation board and we would put out our needs to the universe, we would say that we are feeling that we need a new carpet for the basement hallways, it's not reflecting our values, were trying to bring quality into our lives, we at this point, we cant budget for it, we're very tight with our budgets, if there is anybody who would really like to help us bring this into being, this is what we think we need, how much you think it might cost, we got about half a dozen different projects, and lo and behold, I'm just so touched by the guests who come here, I mean sometimes it's us too, we all pitched in for a new roof for the sanctuary, the original sanctuary, we raised £3000 amongst ourselves, just 5 and 10 and 20 pounds here and there, but quite often what happens is we get these beautiful gifts from the guests who have had a good experience here in their lives, it's been important for them, they would like to repay that in some way, and they see what our needs are and they respond, so it's something about communicating your needs, communicating your interests, your desires, so that's one level on how that would come about” (Stan, 11/05/09, lines 1334-1367).

Reflexivity is apparent in Stan's account when I questioned him about his example:

Steven: “So, is that the universe providing or is that just people providing”?

Stan: “Well we would say that it's the universe through people, because we feel that the universe has purpose and that purpose is good, to get back to my belief, that we feel that we are part of a larger whole and that larger whole is trying to unfold its spiritual potential and it does it through consciousness, through people so we are supporting each other on our paths, and so people, because they are on a spiritual path feel this kind of contribution, to be a part of what they can do, to help a worthy cause” (Stan, 11/05/09, lines 1368-1384).



Stan accomplishes his account of how it is really the laws of manifestation operating through responding to my challenge via reference to his and my indexical knowledge of the Laws of Manifestation themselves. This is ethnomethodologically interesting because it shows how the social order of the interaction between me and Stan was nearly breached by my questioning of his beliefs, but restored by him reflexively by turning my challenge around and framing it using his beliefs. It reveals a moral interface between what I (as an outsider) thought was 'really the case' and what Stan thought was 'really the case'. He assumes some prior knowledge of the laws of manifestation on my part because I have asked about them and because he has given me a prior explanation. Stan's first example of the laws of manifestation is actually quite grounded; it is a particular approach toward fundraising. However, when I challenge him about it, his way of making sense out of the world came to the fore. The laws of manifestation are also linked to conceptions of time. That is, FF literature and personal stories from FF members are peppered with instances of when the sum of money needed to purchase something for the community or for an individual comes into place at just the 'right' time, or in 'perfect timing'. This conceiving of the links between time, money and the universe illustrates the moral code of determinism in the FF: things are reported to happen for an ultimately good and purposeful reason and they occur at a particular time. To give another example, when I asked Friedericke if the laws of manifestation still operated, she said:

"I think they are still very much working. For example, someone just left a legacy, it was quite a lot of money and it came just in time. People are always concentrating on things like that" (Friedericke, 18/04/09, lines 580-582).

The idea of financial assistance being determined by spiritual forces is also forwarded by Riddell (1991: 37):

"I came to the Findhorn Foundation in 1983 without any money, having spent all I had in three fascinating years in California. It felt right for me to be here. My mother's sister had just died and left her a small legacy. This sister had, many years earlier, been the nurse of Sir George Trevelyan, one of the Foundation's trustees when I joined, and a supporter of the community from its early days. Because of this 'coincidence', my mother sent me most of the money for the membership fees; the community waived the rest. My first visit

to Sai Baba also cost a lot. An old friend, whom I had helped when I was in work, gave me £500. Members and guests of the Foundation gave me the rest within four weeks, in astonishing gestures of generosity. My personal experience is that I am supported to receive what is appropriate for me in material terms”.

Riddell’s accounts of the laws of manifestation frame reciprocity and the generosity of others as expressions of the appropriateness for her to do something. This is another example of the spiritual epistemology that takes the conception of another world for granted, as separate from the self but guiding the self on a spiritual journey. In this way, her decisions can be justified in the means by which material wealth was acquired rather than attributing full responsibility to the self. Likewise, John often noted that things tended transpire in his life to happen at just the right time:

“To me manifestation is not just a case of people directly giving money it’s the way that things work out. I choose not to look at my bank account because there always seems to be just enough for what I need to do plus a little bit more. There are other things; people tend to give me things. My kitchen, that needs refurbished at the moment. The kitchen surfaces are not new somebody had a really nice kitchen but fancied a new one so they ripped out some almost new surfaces and the builder who is also connected with the community kept them and has given them to me. In other words, I’m paying him to do the work, but I do not have to pay for the parts. To me that’s all a part of manifestation and how the thing works. It’s just a bit more subtle, it’s not what’s sometimes seen as manifestation, but to me it clearly is” (John, 12/05/09, lines 389-412).

There is a split in how these things are conceptualised in the community, some of the members are more deeply engaged with spiritual ideas (such as John, Stan, Yvonne and Friedericke) and it comes through in their accounts of economic good fortune, whereas others may be interested in other things (such as eco/sustainable living) and offer more ‘this-worldly’ accounts of the laws of manifestation. For instance, I asked Guy if they were evident in his life:

“Erm... no, I tend to be rather left brain about these things. I tend to be rather straight-forward and logical about these things” (Guy, 12/06/09, lines 363-366).

There is a moral interface apparent in Guy's account here, between a spiritual way of seeing the world and a scientific and rational ('left brained') way of seeing the world. Phenomenologically this informs Guy's frame of mind; his orientation to the world. That is, he is aware of the Findhornian vocabulary but does not experience his life in the Findhornian province of meaning and for the practical accomplishment of everyday tasks he is 'straight-forward and logical'. Geoffrey was similarly quite realistic in his explanation of the laws of manifestation:

"OK, if we look at the Laws of manifestation, for me, they are about having a clear intent of what we're doing and where we're going and actually a positive attitude that we can achieve that. So, that doesn't mean that we don't go out and work with fundraising consultants to actually help us achieve that more effectively". (Geoffrey, 12/06/09, lines 183-192).

As I pointed to earlier, the laws of manifestation appear to be idealistic, but at a practical everyday level, people still need to work to achieve goals and not expect clarity of thought and intent to be enough on their own. When I asked Johnathon about the laws and how they influence his life, he offered the following matter-of-fact style of account:

"Really they are just very simple, but to me it looks kind of obvious, if you really focus your energy on something it has a far better chance of happening. For example, there is this film called 'the secret' which is about manifestation that I think is execrable, it's just awful, I walked out eventually, I mean it's kind of popular in this community, amongst some people in this community, it's about, its taking it to absurd extremes, that we can, you know, everybody can become millionaires and if you're not a millionaire and you're not in perfect health and if you don't have everything you want in your life then you're not doing it right, I mean, that's bollocks, it's nonsense. So, it seems to me that if what you're looking for, what your wanting for in some sense makes the world a better happier place, if you put your energy there it's much more likely to happen, I don't think there is any big magic to it, I don't think magic fairies or anything, it's just common sense" (Johnathon, 11/05/09, lines 248-278).

This explanation of the laws of manifestation from Johnathon demonstrates a point I proposed earlier - that is, that there are differing and sometimes competing moral codes and therefore moral interfaces within the FF. Johnathon describes a film as 'execrable' but notes that it is popular in the community. The sentiment he describes in the film is closer to the beliefs in the laws of manifestation of the more spiritually minded members of the FF, whereas Johnathon does not find the spiritual aspect personally useful (he is more interested in economic and ecological sustainability).

From this discussion of how the laws of manifestation practically work in the FF, and the expression of money and time accounts through that, it is evident that they are individually interpreted and used to fit a pattern each person finds sensible in the context of their own lives. However, a divide between those who have a more pragmatic orientation toward the laws of manifestation, and others who have an 'other-worldly' view of them is also evident. Importantly, these examples regardless of divergence in explanation, gives an insight how individuals organise and interpret their world and frame accounts of their actions within it in an acceptable manner within the cultural context. It could be argued that the cultural context is flexible enough to incorporate different epistemological and ontological explanations of the same phenomena, which is again likely linked to the fact that the FF does not espouse a singular and definitive doctrine.

### ***Rational Accounting and Organisational Needs: Reconciling Business and Belief***

“It’s like a quadruple bottom line. It’s about how we measure up a cause not only financially, ethically and environmentally, and spiritually we can argue. Because if we measure it on those, we have a balanced approach, if it’s just on finance then it’s out of balance” (Geoffrey, 12/06/09, lines 730-738).

“This is a down to earth wisdom that allows for the possibility that the divine may be found in the balance sheets as well as in the meditation sanctuary. That economic rigour and guidance allied with manifestation may be bed-fellows rather than in competition. The trick, it seems to me, is to be aware of

the financial bottom line but not necessarily to be driven by it. To leave space for the miraculous to happen, and to see economic intelligence not with suspicion but as a potential tool in facilitating the process. Do we have the balance right? Who knows? This is an ongoing and lively debate within an ever-evolving community” (Johnathon, one of my interviewees, but this quote is taken from his blog on the FC blog site, 16/11/2007)

These quotes from Geoffrey and Johnathon sum up and link many of the ideas that emerged from the data about how spirituality and business are practiced together in the FF and show how rhetorical accounts of time and money pervade rational ones in the FF. The moral interface in business contexts in the FF is generally set against the dominant ways of doing business in western societies, indeed against any exploitative means of production, consumption; in short, it operates around an ideal typical form of capitalism. IE is useful here too, because it aides an explanation of the interface between the FF and the wider society in which it operates, as an institutional, not only a moral, interface. That is, the dominant capitalist system in the UK influences how businesses are accountable and in general how they must operate financially in order to remain viable. In this sense, the capitalist norm is assumed and although beneficial for ruling relations, does not capture the subjective experience of trying to make ends meet working for a charitable trust on low income. Good intentions such as planetary transformation are all very well, but ideology does not pay the bills on its own. Generally, business activities, and how they are reconciled with spirituality, are a practically lived out version of the ‘homo divinus’ ideal type that Riddell (1991) alludes to.

The quotes from Geoffrey and Johnathon that start this section also provide an instance of the discourse of ‘balance’ in the FF and FC. Balance is a widely used concept used in many related contexts in the FF and FC; it is not just used in the sense of ‘balancing the books’ but encompassing balancing all aspects of life. As my experience week focaliser pointed out to me, balance is important for Findhornians because if things are well balanced in the material world then energy can flow freely between the spiritual and material realms. This provides a frame for action, a moral

vocabulary of motives through which social actions as attempts to accomplish balance in all aspects of organisational and personal life become accountable. Business transactions can be seen to be built on alternative forms of knowledge and being. These ideas demonstrate an important methodological point because they portray the complexity of the unit of analysis in my research. That is, in this instance, ideas of what is morally worthy for an individual (an embedded unit) are aligned with the FF and its normative stance (a holistic unit), and not all embedded units within the case are aligned with others within the case, nor completely aligned with all aspects of the normative stance of the all encompassing organisation.

The 'quadruple bottom line' idea offered in Geoffrey's quote was evident across the interviews and in many other sources of data. For example in the FF Ecovillage's description of what an ecovillage is, they state that:

“On a global level there is an increasingly urgent need for positive models which demonstrate a viable, sustainable human and planetary future. Ecovillages or sustainable communities address this need, looking at sustainability not only in environmental but also in social, economic and spiritual terms” (Findhorn Foundation website, 2009f, 'Sustainable Living', paragraph 1).

The ideas of balance and social, economic, spiritual and ecological accountability provide for a wide concept of value to the FF as an organisation and charitable trust, the businesses that operate under the NFD umbrella, and to the FF members as individuals. Money, even at the organisational level, is not as colourless as Simmel suggested and provides for instances of social meanings in money and accounts of it. For example, finance manager, Geoffrey and his successor, Francine (who prefers to be called finance 'focaliser', not 'manager'), often used the phrase 'balancing task and process' (both proposing that Geoffrey was more task oriented, whilst Francine was more process oriented), and this idea of balance was echoed by other respondents and is generally a desirable attribute in Findhorn ideology. 'Balancing task and process' refers to giving thought to the way in which a task is approached

and carried out and being mindful of the end and its impact on the surrounding area whether that be the way a person cleans toilets, cooks a meal, builds a community facility or conducts business. Balancing tasks and processes, as a practically lived out idea, provide a moral discourse and vocabulary to justify why FF members engage in lengthy time-inefficient practices whether that be in decision-making or building projects. The moral code of 'mindfulness' (another frequently used term), is also brought into focus in practice in the FF. That is, inefficiency can also be justified by giving increased attention to how any task is undertaken and framing it as an expression of love: 'give of yourself', and 'work is love in action', as Findhornians say, are typical mottos used to justify why a person should engage in an action even when they do not feel like it. Thus these phrases serve useful organisational needs by promoting and preserving social order. For example, during my experience week, I was cleaning toilets in Cluny and was going quickly to get the job over and done with because I did not enjoy it. I was told to take my time and not rush, because then I would get stressed, and this would disrupt the energy flow. The atmosphere was such that to protest would be disruptive and seen as 'inner work' needing to be done on my part. It was thus easier to comply than protest. Also, during my participant observation I asked why it took so long to build the universal hall (it took 10 years, and although an impressive structure, 10 years is an extremely long time to complete such a project), I was told that they had originally contracted in builders, but the community felt this meant the building was not built with love. They wanted to community members to handle all the materials personally and thus ensure that love would radiate throughout the building and the community. This is a justification of time-inefficiency that would be rejected in other construction project settings, but it can be honoured in the FF because it is an acceptable vocabulary of motives. Because the building was toiled over by community members, it has a qualitative 'history of acquisition' (Simmel, 1990[1900]) rather than simply being a wage labour exchange with an outside contractor and this relationship to people, space and materials influences a more meaningful relationship with the building.

As described earlier, the ‘mindful process’ also includes things like attunements, sharing and having a communal direction toward decision-making. At the level of the organisation, justifying projects is done with respect to the wider social, ecological and spiritual impact, not just the economic consequences for the FF. For instance, a ‘social enterprise’ business operating under the NFD trading subsidiary, ‘Ekopia’, is described by Alex (Ekopia’s chairman), as:

“...a co-op, a communities benefit society and a development trust and we raise money from community members primarily as investment capital. We do get some from grants and donations but what we do is we then direct that money at particular projects” (Alex, 12/06/09, lines 23-30).

Making money for the sake of it, as an end in itself (akin to Simmel’s notion of avaricious tendencies, and Weber’s ‘spirit of capitalism’), does not offer a reality congruent picture in the context of the FF. Morality and meaning have more of a part to play in the rhetoric of accountability, as this further description of Ekopia, from Alex suggests:

“We’re legally an industrial and provident society which is a form of cooperative and there are two main forms, and we’re what’s called a community benefits society which means we can raise investment capital, i.e. shares, from a community of interest and we can supply a return on that. But the return is limited, not by some fixed number but by some vague principles about reasonable return. So if you can put your money in the bank and earn 3% interest, and we’ve got a project that might be considered similar level of risk, we can give you about 3% interest maybe, or 4% or 5%, but if we make a lot of money we can’t distribute the extra profits over and above that reasonable rate of return to the membership. It has to be used to the benefit of the community that we support. So for example, at the moment we’re involved in an affordable housing project and anything we make over and above this return has got to be of benefit to those in need rather than the people who happen to be members of Ekopia” (Alex, 12/06/09, lines, 498-526).



Dorothy Smith's ideas around the local impact of ruling relations are particularly pertinent here. Ekopia, operate within a complex of legal and financial institutions ('ruling relations'), and the linguistic sensibilities of these discourses (levels of risk, interest rates, return in investment, investment capital) are reproduced in Alex's description. However, the institutional discourses are blended with, what is regarded from the FF and FC's perceived moral superiority, a more morally sound way of investing money and expecting a return. In this way, money, as a resource, is rhetorically accountable at a moral and institutional interface, between ethical and unethical business, that is, a business practice with sense of a moral return on investment, as well as a monetary return on investment for shareholders. It is a morally acceptable way to get a reasonable investment return and is therefore a way to preserve and project a morally worthy self identity. Of course, many companies are now aware of, and attempt to reduce their, 'carbon footprint'. A sceptical view being that advertising a business as engaging in economically sustainable practices appeals to a wide consumer population. At the FF though, these ideas come from a deeper concern, indeed in the late 1950s the community predicted that the earth's destruction was imminent due to man's wasteful practices, however, this episode in their history is worthy of study in its own right and not done justice here<sup>34</sup>.

Being accountable, not only as an ethical organisation but also as a spiritually minded way of life, is characteristic of the FF and FC. The all encompassing 'frame of mind' discursively bleeds into their conceptions of time and money. The role of spiritual belief provides for a moral code which is normative in terms of how time and money may be 'used' and consequently frames their accountability. The alternative belief system is not a phenomenological 'finite province of meaning' for those members with a strong spiritual orientation; it is the all encompassing common-sense attitude for this group of people in the FF. And it is available, for all practical purposes, as an accountable moral code through which everything, not just time and money, can be made sensible in that particular context with people who are familiar with the in-group language games. For instance, on the NFD homepage

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<sup>34</sup> The contours of this episode are formally almost identical to the doomsday cult Festinger et al (1956) described.

(Findhorn Foundation website, 2009e, 'New Findhorn Directions', paragraph 1) they claim to be "Celebrating business as sacred". I questioned what this means and how it is practised and, although wide ranging in the content of their answers, there were always ideological and rhetorical elements which contained belief praxis at a moral interface, that is, they were often critical of capitalism. In exemplifying this idea of alternative practices and their 'accountability' further, this quote from Guy (assistant finance director) gives reference to a film and emphasised the job as part of fulfilling a spiritual path, not just a means to make money:

Guy: "Did you ever see the film Revolutionary Road"?

Steven: "No".

Guy: "Well in that, the main character, a male, his idea was to get a job and house, the sort of criteria of the job was that he would expend as least energy as possible and he wouldn't give it a single thought outside of working hours and as little thought inside working hours and have enough money to raise his family and that was his criteria for a job. I guess celebrating business as sacred might be the opposite of that. So there's a ... there's a sense of trying to put as much of yourself as possible into the job... erm... ... so using the job as a tool for growth".

S: "What kind of growth"?

Guy: "Spiritual personal growth. As opposed... the job becomes a route to spiritual or personal growth as opposed to just money" (Guy, 12/06/09, lines 388-411).

The idea of 'investing' time is bound up too in accounts of 'alternative' bottom lines and spiritual growth, but it is quite subtle in some accounts and more explicit in others. For instance, Guy presents a morally worthy self through asserting that using a job as a means to spiritual growth was worthwhile and working only for money is not. The moral interface operates on the assumption that an alternative to the FF moral code exists and there are others who organise their lives through it and may find the Findhorn way of doing things as not worthwhile. To give another example, in talking informally to an FF member (Roy) about his daily routine he told me that first thing every morning he meditates for an hour and he added that:

“Some people might see it as a waste of time, that I might be better getting into my office early and answering emails or dealing with the mail or something, but I find that it sets me up for the day and it really helps me focus my mind and in fact probably makes me more efficient at work because I’ve had that time in the morning to relax and think about things that are on my mind and go within myself and to think more clearly” (field notes, 14/10/08, lines 250-256).

This account of time use offers an example that can be explained through my theoretical work. First, a pejorative quality is denied (i.e. the ‘waste of time’ in meditation in fact makes Roy ‘more efficient’). Using Lyman and Scott (1968) ideas this is a ‘justification’; however, importantly there is no need for ‘accepting responsibility’ for an action (one of Scott and Lyman’s features of an account) because the action is generally not severe enough for it to be regarded as breaching a moral code. Its mere difference to a normative moral code to which the FC set themselves as an alternative and by that token it was accountable to someone (me) who may not understand the insider practices and vocabulary. Also, the account was offered, it was unprompted (I did not elicit it through questioning in any kind of way; Roy was simply showing me the sanctuary where he mediates). The account was not given as a denial to some kind of accusation, it was not given at a legal/institutional interface nor did it breach a controversial moral subject. The point of the matter is that Roy’s time account operated on the assumption that there exists ‘others’ whose moral code might find Roy’s/the FC’s way of doing things is in some way wrong. At a general level of accounts research, Roy’s account denies a pejorative quality (as perceived in the eyes of a real/imagined other) and asserts a morally worthy one (efficiency at work) that makes a course of action visible (the decision to meditate each morning) and justifiable in the context. In that sense, this example supports the propositions made in Chapter 1. It is ideological, rhetorical and is tied to a particular moral code and is an attempt to present a morally worthy self. Interestingly, at the methodological level my outsider status was enough to represent the moral code from the world outside, a world seen as overly capitalistic and unsustainable in their worldview.

Qualitative distinctions in money are ideological and provide spiritually influenced motives for economic actions. This can be demonstrated through an application of Zelizer's (1994) ideas around gift giving, earmarking and caveats. That is, the gift giver may stipulate acceptable and not acceptable uses of the gift, and these are honoured as qualitatively earmarked sums. In the FF, gifts in the form of property and financial legacies are common as are caveats upon those donations. I asked the finance director (Geoffrey) about caveats put on legacies and whether they would be honoured.

“Yes we honour every commitment that we make as we try and try to work with integrity whenever we can. We have things called manifestation accounts. So these are restricted funds in the normal accounting terminology. So, say someone wants us to put money into the hall, so it will sit there and it can only be used for that purpose. And when we do spend money on the hall, we draw money down from that account” (Geoffrey, 12/06/09, lines 424-434).

From this quote it can be seen that the rational accounting practices in the FF use qualitative distinctions in sums of money and this pervades their rational accounting practices. ‘Manifestation accounts’ are a primary example, with its terminological and rhetorical connection deriving from the laws of manifestation. Through this example, the possibility of spiritual ideas to be involved in a ‘secular’ business practice is realised. This is not, as the likes of Booth (1993) and Laughlin (1988) suggest, the secular only being tolerated because it supports the sacred, or Jacobs (2005) notion of a jurisdictional power struggle, it is an instance of the business practices being directly influenced by and used to compliment the spiritual ethos of the FF. The fact that finance and accounting positions are occupied by community members, who already subscribe to FF influenced beliefs may explain divergent findings between this setting and others where external agencies, or ‘accountants’ who are not necessarily ‘believers’, take care of day to day financial issues. However, more importantly, it provides an instance of a vocabulary, indicative of an accountable moral code of business and accounting practices that make an ideological statement about how business can be done. Manifestation accounts are

epistemologically informed from a different way of knowing. ‘Manifestation accounts’ can be argued as a merely linguistic frill that does not actually have any substantive difference to ‘restricted funds’, a suggestion I put to Geoffrey (and others when terminological issues arose). He countered saying that practices at the FF really are different and “are not window dressing at all” (Geoffrey, 12/06/09, line 490). He emphasised that these practices come from a particular ethos about the universe and how it operates, that is, if one goes forward with clear intention and mindfulness, then the things one wishes to manifest will happen. These ideas are practical applications of the discourse of the laws of manifestation and the part they have played in the FF’s history. They affect accounts of actions because they allow for decisions to be justified in a non-falsifiable manner. If one can make an economic decision safe in the knowledge that the money will manifest ‘from somewhere’ then to discredit that account shows a lack of faith in the system, and may, they argue, even hinder the likelihood of the particular manifestation.

Guy (assistant finance director) also drew attention to the manifestation funds as a form of earmarking, or ‘ring-fencing’ to use his term, but further emphasised the extralocal legal frameworks that the FF must justify their financial practices within:

“So, we have these special accounts so people can come in and log any money they receive. It’s kind of an umbrella charity thing that enables people to run projects that are within the foundation’s remit. We call them manifestation accounts. But at the end of the day, the auditors just come away and package it as a bog standard charity way of accounting for things. So it’s our job to bridge this gap. At then end of the day, they deposit the money and we tell them how much they’ve got and how much they can spend. But apart from that it’s up to them really. But we need to make sure that all the donations into these manifestation funds are treated properly as per the law and recorded properly as per the law for charities and fundraising” (Guy, 12/06/09, lines 421-432).

The quote below, from Geoffrey, gives further examples of how the FF, as an organisation, operates and blends spiritual and business principles within the structural constraints that are imposed upon it from, what IE regards as the complex of legal and governing strictures that it must comply with:

“As a charity, we don’t pay tax on any surplus and they are reinvested in whatever we choose to do. As a charity we look at what is our purpose in the world? And actually that’s the main driving force rather than a return on shareholder investment or an increase in net worth. But of course if we’ve got a purpose in the world then we can increase our net worth and our profitability and we can reinvest that in being more effective at what we do. So for me, any charity or any spiritual community needs to look mindfully at how its using its resources and measuring that against what their purpose in the world is and saying are we being good at what we’re doing or are we not and how can we improve” (Geoffrey, 12/06/09, lines 581-600).

As Geoffrey points to, the purpose of the FF is the driving force, not money. They do not look to increase profitability for any other reason than to reinvest surplus in furthering their purpose. It is, to use Simmel’s ideas about form and content, formally similar to the Protestant stewardship of money, but in content and meaning it is different. For the FF, directing some activities toward accumulating profit is only engaged in to reinvest and further an ideological purpose. In the FF that purpose is transforming global consciousness, whereas for the Medieval protestants it was to signify saving of one’s soul.

Jurisdictional power struggles were cited as a reason for tension between members of the clergy and accountants in the Church of Scotland in Jacobs’s (2005) study. However, it should be noted that decision making in the Church of Scotland, in an attempt to be more democratic, in reality breeds an inefficient form of decision-making when compared to the more hierarchical structure of the Catholic Church (where Laughlin’s study was executed). The Catholic Church has a pyramidal structure with clear channels of communication and a definite chain of command whereas the Church of Scotland is (supposedly) more democratic because decisions are negotiated through different boards and committees. In the FF, members occupy accounting and finance roles, thus there is no jurisdictional split between the sacred belief system and secular business practices, however, the communal approach to decision-making breeds frustration and inefficiency. This could be characterised as a jurisdictional power struggle, but, in the FF I think it is more fundamental and linked to the ideological position with regard to decision-making. For this reason, I think

any tensions between departments are more fruitfully realised through a theoretical model that acknowledges moral interfaces as well as institutional ones, especially in settings where beliefs have a strong influence. In the FF, respect for other people's views and not defining people in terms of their social roles is involved, thus blame is directed at the process rather than individuals. When taken in conjunction with the FF's attempts to be different from dominant ways of doing business, a more morally worthy way of doing business, the moral code is engaged. However, this also means that, as Guy noted "In [the FF's] attempt to be different from business [they] had thrown the baby out with the bath water" (Guy, 12/06/09: lines 541-543). An organisational set-up and a moral code about business and self identity influenced by beliefs means that tensions around inefficiency can arise yet the frustrations are difficult to express in a system where blame is frowned upon. For example, Geoffrey notes that:

"I think a more hierarchical directive style is more effective, and so if I'm in a decision-making process that gives equal weight to people views – maybe we're going to sell some land or something – to people who have no experience in real estate, to people who have done it for 20 years. Then we are ignoring the rational side of the decision making that allocates weightings to different people's experiences and expertise. People can have very strong opinions with very little knowledge about what they're talking about, and if those strong opinions get an equal weight, then it's a dysfunctional process for me" (Geoffrey, 12/06/09, lines 137-153).

This illustrates one of Geoffrey's reasons for choosing to leave the FF. It also shows that he is not concerned with power; he is concerned with making the process more efficient in a way that stays true to the strong moral commitment the FF have made to doing business and making decisions. Geoffrey states in another part of the interview that when he worked in the commercial sector he was seen as "fuzzy", but in the FF, although he works in the same way, and because he prefers a directive style of management, he is seen as "the hard nosed business guy" (Geoffrey, 12/06/09, lines 97-99). Geoffrey's terminology in these quotes is influenced by his experience in the commercial world but it is also demonstrative in showing how legal and financial discourses produced elsewhere are reproduced within the FF, an

organisation that largely dislikes those kinds of practices. They cannot completely disregard the ruling technologies because they would sooner or later no longer be legally viable and in any case, there are good organisational reasons for paying attention to the things that the capitalist business world does well with regard to running an organisation.

“We just got a new chief executive [Francine – also an interviewee] who is quite directive, but is also very relationship focussed and her’s is a relationship psychology but I don’t think it is an accident that she is coming to the role now when there are major shift in ‘where are we going’? and what the direction is and competing views vying for precedence. So, she can manage those processes, and she would be more relationship focussed and I would be more task focussed, and of course its situational, and the manager will adapt their style for the people they are dealing with but I would say she invests too much in the relationship at the expense of the task and she would say that I do too much of the task at the expense of the relationship but we both acknowledge that both aspects have to be there” (Geoffrey, 12/06/09, lines 494-515).

Francine, Geoffrey’s replacement, has a much less directive style. Francine has less of a problem than Geoffrey with the communal and inclusive decision-making process, indeed she actively wants to foster more of an emphasis on the ‘process’. The point is that there is a tension between the way people think things should be done in the FF and this is borne out of moral tensions within the FF. This related to a point I have noted elsewhere in this Chapter, that multiple moralities are evident within the FF, the ‘competing views vying for precedence’ that Geoffrey talks of, and thus accountability between individuals, invoke differing moral codes.

Tensions are also evident in money accounts about the use of the community currency, the Eko. In general, FF members are happy with the philosophy behind having a sustainable economy that encourages money to be kept in the local economy. However, as Simmel notes, money is the ultimate good as it is interexchangeable for all other goods, and as Weber noted, it is an ultimate good because people know that others not known personally to them will accept it in



exchange for other goods. As Zelizer argues, money can have qualitative distinctions and this can be restrictive. In having a local currency, the FF makes an ideological stance, but in practice, the qualitative distinction means that its interexchangeability as an ultimate means is lessened. For people like Johnathon (recall his ideas about Tesco as the ‘great Satan’) who have a strong vehemence toward unethical consumption patterns, the Eko is hailed as a good thing, practically and ideologically. However, for others, who live on minimum wage and organise paying for their own accommodation and bills etc, it is not practically helpful because it is restricted to community agreed outlets only. Others also dislike the Eko for deeper reasons. For example when I asked Guy if he had ever used Ekos, he said:

Guy: “No I have always been rather resistant, although having said that, I own a fair bit of the shop: The Phoenix. I’m a loyal customer but actually being asked to use the Eko rubs me up the wrong way so I don’t do it”.

Steven: “why is that”?

Guy: “I just don’t like the notion of having some kind of currency in my pocket that I can’t spend in Forres. It seems to me an unnecessary restriction. I can understand why they want to do it, to keep the money in, but I don’t like being treated like that. If you’ve got something to sell me and I think this is good, I like the values behind it, I like the product. Then I’m happy to spend cash on it. Why corral me with Ekos”? (Guy, 12/06/09, lines 605-624).

### ***On the Character of Real-World Accounts of Time and Money***

The case study helps exemplify a central aspect of my thesis, which is that accounts are grounded social practices provided at moral interfaces and given as assertions to promote culturally specific moral selves. I have also proposed that this need not be limited to seeing accountability in terms of challenges to morally questionable behaviour. Accountability is more fundamental than that, it is a ubiquitous ethno-method of social accomplishment. People explain states of affairs to each-other in their everyday lives, and in instances where a particular way of living is radically different from the norm, then accounting for actions in the process of explaining actions and making them intelligible to outsiders is ever-present and serves the purpose of making someone’s actions visible, justifiable and promoting a morally

worthy self identity. This process is intensified in the case of the FF because they permanently experience outsiders breaching the symbolic boundary, in the form of visitors and guests, which means they are continually accounting for why they do things in the way that they do them. I noticed this process as a visitor and as a participant in an experience week programme. Most guests enquire as to why some practices are engaged-in, and also focalisers and other members often give unsolicited accounts in the course of explaining practices in the FF to outsiders.

These explanations that FF members give are the way that newcomers to the FF learn the acceptable vocabulary of motives and the rules of the 'language game' (Wittgenstein, 1953). Newcomers to the FF social collective are allocated to work departments and can observe the way that spiritual terms are used to justify and explain events and why practices are engaged in, and so observe applied instances of acceptable uses of phrases and terms. They are also taught the history of how the FF came into being and told of the hardships the founders faced along the way. This narrative serves as morality tale which further provides instances of spiritual ideas in action, an example of this being the community's decision to buy Cluny Hill Hotel. This episode demonstrates the laws of manifestation in action. Once newcomers are exposed to spiritual language and ideas *in situ*, then they are able to master the language and organise their own experiences in these terms. Knowledge of the spiritual epistemology and ontology also supports a different way of organising the social world and one's place in it, which provides for a practical sense-making frame; and essentially this is a context-specific example of the documentary method of interpretation. 'Mastery of language' (Garfinkel, 1967) is a symbolic necessity to claim membership in the group and enables the formation and projection of a morally accountable self which is particular to the FF.

However, in the FF (and arguably in other contexts) the morally worthy self is not singular and definitive. By this I mean that, although a morally worthy self is not explicitly contested, because confrontation is frowned upon in the FF, it is still open to interpretation and skilfully negotiated because individuality is stressed in the FF.

Compounding this finding is the observation that people decide to live and work in the FF for a variety of reasons and these inform both an idea of self identity which they find deficient in some way, and another which they aspire to. Therefore, because the reasons people want to live in the FF differ, then the morally worthy self is not the same across the board. The numerous reasons that influence decisions to live in the in the FF highlights the importance of individual biographies and their effects on account sequences. These reasons could be related to dissatisfaction with normative middle-class values, dissatisfaction with economic and ecological exploitation, or a desire to live a more spiritually fulfilled life, or a number of other possibilities. This finding points to the reality that accounts and moral codes are more intricate and complex than I had anticipated. In the FF, the main theme this was organised by was the spiritual or ecological orientation of individual members, or groups of them within the wider FF moral code, which, although this finding was by no means dichotomous, highlights the potential that other qualitative settings will also have negotiated interpretations of the overarching moral code. This is a valuable finding in my case study and is a useful starting point for future research on accounts.

In the FF, and in general, personal biographies are influential in shaping the character of individuals and what they find to be morally worthy or not. Related to this, was the effect of disposable income on accounts of money given by people in the FF, which I had not anticipated to have much importance given its largely middle-class demography. However, I observed that disposable incomes were a strong influencing factor in personal money accounts. In the FF, people have many ideological conceptions about time and money and assertions about how these ought to be experienced and used, but these assertions can be regarded as idealistic and not always practical. That is, they are regarded as something to strive toward rather than realistically achieved in every instance of time or money related decision-making because these are restricted by the pragmatic limitations of not having enough time and money to live the way one ideally wants to or would if they could. This observation can be related to the spiritual journey theme that emerges often in Findhornian accounts of many social actions, not just time and money accounts. By

this I mean that spiritual journeys are talked of in a way that delineates them as always in the process of being worked upon; they are never complete, at least not in the material world. The desirable self is not actually attainable, in the sense that the spiritual journey does not have a definitive end; people recognise that they are flawed and are trying to better themselves through spiritual practices such as ‘inner work’, and ‘giving of themselves’ in everyday working life. The wider goal that the FF is engaged in is planetary service and transformation. The perceived moral superiority of that goal and the Findhorn way of life means that FF members see others’ ways of life as deficient and that others ought to see the world how they do.

Accounts of social actions across my FF interviews were assembled and delivered in similar ways. This is a finding which supports previous research about the organisation and purposes of accounts from Lyman and Scott (1968), Sykes and Matza (1957), and Hewitt and Stokes (1975). That is, people explained their social actions (in response to my asking about them) in ways which made those actions visible and justifiable, and these were indicative of and influenced by their immediate and wider social surroundings, and aimed to assert a morally worthy self. In Findhorn, being aware of the delicate balance of energy flowing between the spiritual and physical worlds provides for a vocabulary of motives that can be used to justify why social actions are engaged in. For example, people who have a moral code that is different from that found in the FF may find it strange, questionable, or inefficient to spend time meditating before work, or to consult every community member, meditate and then ‘share’ before making a decision. However, inside the FF, such practices are normal and justifiable and seen as enhancing life. New Age and Findhornian beliefs inform a culturally specific epistemology of time, whereby timetables are referred to as rhythms, and people should not work too fast because it disrupts the flow of energy. In the outside world, or more specifically the capitalist world that Findhornians dislike, a contrasting vocabulary of motives is apparent: definitive timetables and deadlines drive output and, as I illustrated in Chapter 1, this influences the subjective experience of time.

IE has an important function in explaining how accounts of time are influenced extralocally because it illustrates how the dominant ways of being, knowing, organising and doing the social world in industrialised western societies do not easily assimilate and map the subjective experience of accomplishing the social world in the FF. Of course, Smith uses this conception of the ruling relations, from a Marxist perspective, to highlight inequality, whereas I use the IE framework in a more general way to show how moral interfaces are informed by competing discursive practices. An example of these competing discursive practices is the conception of time in ruling relations as a numerically accountable and calculable resource informed by on the one hand quantitative ways of knowing and reckoning the world, and on the other a spiritual conception of time which has a qualitatively different, more personal character. That is, in working life in capitalist societies, time is directed around the completion of tasks and is ordered by mathematical convention and unidirectional. And there is a separation between work time and free/leisure time which is marked in qualitative differences between how these times are ‘spent’ (Adam, 1990; 1995; Bell, 2001; McCrossen, 2005; Thompson, 1967). Whereas there is a much less marked split between work time and free time in the FF (although it is still there). Time in the FF is directly related to the ‘spiritual journey’ and this encompasses working life and free time. In this sense, time is something in which Findhornians must ‘travel’ in during their spiritual ‘journey’ directionally (from a place of dissatisfaction toward a more fulfilling life) and also claim to ‘transcend’ (in meditation, attunements and as an energy point in a ‘network of light’). This example highlights the importance of indexicality in research and in everyday life to enable understanding context between account-giver and audience.

The impact of belief on business processes was apparent in the interviews. As in other areas of interviews, there was a split between those who were quite spiritually oriented and those who did not find the spiritual aspects of the FF as useful in their everyday lives, or were more oriented toward the sustainability side of things. For example, Guy commented that he tended to be ‘rather left brained’ in his finance assistant role and Johnathon said there was no ‘magic’ to it, ‘just common sense’.

However, even when spiritual aspects were not emphasised, interviewees tended to defend the FF as intentionally and practicably different from capitalism. For example, celebrating business as sacred and using different terminologies from capitalism for essentially similar practices are ‘not just window dressing’, as Geoffrey put it. However, although the means and ends may be similar to capitalism, for example, ‘manifestations funds’ are ‘restricted funds’; and ‘surplus’ is ‘profit’, the processes, reasoning and informed by a different epistemology. Manifestation funds are not just saving accounts that are only to be used for certain expenditures (i.e. restricted accounts); they are depositaries for the fruits of a benevolent universe that transpires to provide the resources for projects conceived with clear intentions. And surplus is different from profit because profit implies ‘avaricious tendencies’ (Simmel, 1990[1900]), whereas the FF stresses communal ownership and having only as much as one needs: the surplus is to be reinvested in serving the purpose of planetary transformation. This formally similar to protestant business people re-investing in their companies but the reasoning is qualitatively different. Protestant did this to save their souls; Findhornians do this in their attempt to transform consciousness. I discuss these points further in the main conclusions.

What ‘celebrating business as sacred’ is practically observed to be is the ‘balance between task and process’. At a grounded level, this means that on many occasions the FF have to sacrifice time efficiency for ‘mindfulness’ of process, which involves an entirely inclusive and spiritually influenced decision-making method. In essence, and lending support for my thesis, high-level ‘rational’ economic decision-making in the FF is rhetorical because the vocabularies they use are from a spiritually influenced epistemology about the nature of money and resources and how these may be acquired and used. The overarching way this acquisition of money is conceptualised in the FF is through the laws of manifestation and these are implicit in many accounts of economic related action in the FF. However, as it emerged in my findings, the laws are talked about and experienced in very spiritual ways for some, for example, as direct messages from the spiritual realm that some course of action is appropriate or not. Whereas for others, the laws are more practical and

realistic, and involve the idea that, if a person focuses their intentions and concentrates on a particular goal, then it is more likely to be achieved than if that person is vague about their wants.

In summing up the case study findings, it can be noted that real-world accounts were demonstrated to be more intricate and complex than I anticipated. However, the findings also support my theoretical and methodological research well because this is comprehensive enough to be inclusive of the richness of the social world. In the context of my research, this richness impacts upon and is displayed in accounts because it shows how multiple competing moral codes can be found in a single locality with definite symbolic boundaries. The conception of moral interfaces can be seen, then, to operate at two levels. These are at the level of the case (the FF) and as embedded units within the case (as individuals or groups of individuals within the case), where 'case' is taken to mean social occurrences (rather than just my case study). This complexity, as I have shown, is lived out as the FF setting itself against capitalism, and as individuals within the FF being more concerned with either spiritual journeys, or, with ecological and economic sustainability. The split is not dichotomous but it is definite enough to influence accounts of time and money.

I have given some conclusions specific to explaining accounts of time and money in the FF here and now I want to turn to discussing some wider conclusions from my research overall.





## Chapter 5: Accounts as a Central Sociological Concept: Some Conclusions

This thesis highlighted an academic split in how the concept of an account is conceptualised and used. In literature centred on accounting, auditing and finance, an account is seen largely as an organisational tool, as a set of calculative practices that is used to justify and make visible economic decision-making. In sociology, an account is seen as operating at a much more grounded level as a general form of interaction between people, and in particular as a way to justify morally questionable actions. I propose that because these different academic specialists are focussed on different research programmes, they consequently miss some of the commensurable elements between both conceptualisations of an account that can enrich both sides of the split. Although there is some pre-existing literature on the links between the two general uses of accounts, it needed to be extensively re-theorised to have general explanatory worth in any number of qualitative settings. This was my concern throughout the first two Chapters and I have, I hope, achieved my aim of providing this.

I provided a philosophical argument as to why all accounts should be regarded as rhetorical, even though they can be described as being mediated either rationally or rhetorically. In summing this up, an account influenced by belief, emotionality or culture cannot be referred to as formally irrational, but, for arguments sake, a capitalist business account may be referred to as formally rational because of the form in which it is mediated, i.e. its form is rational or not. All accounts are substantively rational because they are culturally relative; although there are differing types of accounts and they may deviate from a 'formal rational' ideal type. Accounts that claim legitimacy in religious belief, emotionality or in any other culturally dependent qualitative claim, should be referred to as rhetorical to characterise their mediation as different from calculable and numerically mediated accounts. Context is what makes accounts discernible to social actors in everyday

social life and, although in certain contexts accounts can be said to be formally rational, in practice all accounts really are rhetorical because they are an attempt to make actions visible and justifiable. I have given examples of this in action through my case study of accounts of time and money in the FF and I propose that these theoretical points will hold in other settings.

Accounts are given at sometimes institutional and always moral interfaces. This is a useful way to conceptualise accounts that breach a moral code and also the process of explaining social actions more generally. That is, accounts are a fundamental social practice, engaged-in in numerous social situations, not just when social actions have been challenged. The following definition of an account is theoretically and empirically useful and succinct: accounts make decisions to follow a particular course of action visible and in that sense are ways to assert the moral worth of the self in relation to a situation, a cultural milieu and wider societal processes, and occur at a sometimes institutional, but always a moral, interface. More comprehensively, an account is a rhetorical linguistic device and/or technical instrument, through which a social actor merely reports upon (i.e. explains); and/or excuses, justifies, disclaims or neutralises a course of action that has already passed or is proposed to happen at some point in the future. An account is open to evaluation by oneself or another, but it is always intersubjective. This is because even if it is being used to justify one's own actions to one's self, it includes the awareness of others and their possible responses in evaluating the account. Thereby, an account makes the social actor and his/her actions visible and available for surveillance. Being theorised in this way, the concept addresses the subject/object divide in a sensible and practical way. It allows for the role of self identity and the interactional reasons why a positive moral self needs to be forwarded, especially, but not only, when morally questionable actions are called to account. Accounts are social practices because they achieve something: they explain why a social action was engaged in. This is a fundamental concept for sociology because it allows researchers to observe accounts in action and/or question social actions and receive an account as a response, and this gives the researcher an idea of how the social world looks from

the perspective of the individual, or at least how s/he wants another person/researcher to believe that view is. This is not a sceptical view of human nature: it is a legitimate way to frame the things people say in light of what it is accounts attempt to achieve.

To demonstrate my thesis in this argumentative sense, I needed also to show how this re-theorised concept of an account could be shown to explain phenomena in the social world. A way to do this was take phenomena that are central to both types of accounting research. A sensible option was to research how time and money are accounted for because they can both be reckoned with numbers and are inherently meaningful. That is, time and money can be imagined with and communicated through a set of calculative practices for various practical reasons in institutions and organisations, and they are also meaningful at a more grounded level for social actors in numerous ways in their everyday lives. And they are ultimately accountable.

Realist and constructionist debates around number ontology provide a basis to the claim that social actors need a working knowledge of embedded and standardised numerical practices that are tacit in numerous everyday interactions, in order to navigate the societies in which they live and this type of knowledge is important for giving and understanding accounts of time and money. Accounting is a particular use of mathematical convention that has a distinctly meaningful element. As people develop number (a symbolic abstraction to describe the relationship between things) through social interaction and the collectively legitimised means of knowing and using number, they gain a cognitive device through which to synthesise knowledge about the natural world.

Using symbols to represent things that are readily understood by people is essential to having any coherence in a system of time or money. It is therefore essential to acknowledge that people learned and refined these phenomena throughout history. Thus the experience and meaningful elements of time and money rests on the

implicit notion that there are calculable and reckonable aspects to them, and therefore the split between the two (the experienced/meaningful and the calculable) is only possible if it is recognised that there cannot be one without the other. This is why the philosophy of mathematics was important to the discussion of accounts. To understand the qualitative elements, there must be an acknowledgement of the quantitative elements and vice versa.

Acknowledging how people know and use number to show how time and money are reckoned with numbers is important but of more importance is the phenomenological and social experience of time and money. These are culturally and historically specific and contingent upon situation. The social meanings of money indicate that the variety of different uses of and meanings around money may or may not be morally questionable when considered from particular standpoints. Accounts of money use may therefore simply provide an explanation and so may not need to employ rhetorical accounting techniques such as excuses, justifications and neutralisations etc. to be regarded as morally acceptable. Also, a moral code need not be breached for an action to be accountable and an explanatory rhetorical account still reveals wider social meanings about money. The diverse theories about time provide an understanding of what time means in modern capitalist societies, in terms of its richness and variety and how it came to be that way. The idea of an encompassing moral code may appear to belie the accountable nature of legitimate time uses. However, the experience of time is always within particular social cultural situations and contexts and therefore uses of time are accountable in different vocabularies of motive.

To demonstrate the crux of my thesis, that accounts are generally tied to and influenced by a cultural context, religious or spiritual belief provides a setting that had definite symbolic boundaries and constitutes a viable setting to explore substantive detail. I showed, through reference to Weber's and Aho's theses how the theological need to demonstrate a religiously moral self in the Middle Ages

influenced capitalistic ways of accounting for money, even though these religious roots are no longer essential in justifying time and money uses. I think my research on this justifies the theoretically derived thesis that accounts of time and money are generally affected by culturally and historically dependent moral codes and that religious institutions, and religiously influenced ways of living in particular, provide strategic examples where this process is more visible. I argue, through an application of case study methodology, that because my ideas can be shown to hold true in a strategically chosen case, then they can be argued to hold true in other cases in different contexts.

In the FF, individual economic action is accountable at the moral interface between the normative FF discourse and a pragmatic discourse of economic limits set by income. That is, all my interviewees were aware of the moral code surrounding ethical production, consumption and ways of doing business, but some behaved in ways which breached this moral code (by shopping in supermarkets) and were aware that others would perceive such behaviour as morally unsound. The moral code was framed as being something to aspire to but was not practically possible in many situations because it was limited by low income. In this way, full responsibility was denied and a moral-after-all self identity was negotiated. However, there are other members in the FF who would not accept lack of money as an appropriate account and would rather go without than shop at a supermarket. The moral codes in this example were multiple and complex and involved biographical as well as normative elements of belief. Nonetheless, this example is an illustration of how the accounting framework may be fruitfully applied in an empirical setting.

In a wide sense, the findings from my case study can be discussed in dialogue with findings from research carried out in similar settings with a similar focus, particularly the work of Jacobs and Jacobs and Walker on accounting practices on Iona and in the Church of Scotland. Such a dialogue is theoretically and methodologically useful because Jacobs's research originates in the 'rational' accounting and accountability

strand of research that I characterised, but he has tended to allow the ‘rhetorical’ aspects a larger role in his research than had other previous studies originating in his subject area, such as Booth’s (1993) and Laughlin’s (1988) research. My research offers a push further toward the rhetorical aspects of accounting for resources and in doing so offers new insights into how religious belief can affect accounting practices at a grounded level whilst, through a utilisation of the IE framework, still being flexible enough to allow a role for organisational and business needs.

For example, Jacobs (2005) explained financial decision making tensions in the Church of Scotland in terms of a jurisdictional power struggle between the clergy and the accountants. This is a plausible explanation, and Jacobs’ approach of utilising narratives from the clergy and accountants as research data to acknowledge the phenomenological experience of religious life, as lived by the church members and the accountants is a commendable way to collect data around the topic. However, although the role of religious belief and the moral code that it informs are acknowledged in Jacobs’ study, they are subsumed as one side of a power struggle. This is an acceptable explanation in the context of the Church of Scotland, but I do not think this explanation captures the reality of the situation in the FF. When the idea of moral codes and institutional interfaces is introduced, and influenced by an IE approach, then this idea can be used to explain the findings in Jacobs’ research and my own. Accountants in any organisation, not just religious ones, have a duty that is bound by institutional discourses and these normative ways of knowing influence subsequent practice. This could be cutting budgets or increasing efficiency and so on. The accountants’ institutional role may sometimes conflict with the purpose of the institution which employs them and various other stakeholders, but they are employed in their capacity to aid financial decision-making, as instruments of ruling relations, and make actions visible and legally justifiable and therefore accountable. The purpose of an institution, religious or otherwise, is in some respects not relevant for a high-level description and the idea of a jurisdictional struggle is fit-for-purpose in some settings but not all. For a finer-grained analysis of how a moral or institutional interface is constructed, re-produced and accomplished, and in some

instances may be breached, then qualitative content such as moral codes, ruling relations, and institutional discourses are important, especially, but not only in religious or spiritual institutions.

In short, I think Jacobs' findings are correct, but I frame them differently and expand upon his explanation so that it may encapsulate other settings. Jacobs identified what I term an interface between institutional codes and moral codes, that is, between accountants (following institutional discourse) and clergy (following a moral discourse). My research in the FF gives an insight into how individuals view, construct and accomplish their social world within their immediate social collective and, especially in the case of the FF as a not-for-profit organisation (and arguably in other religious/not-for-profit organisations), it can give an insight into how discourses produced elsewhere and mediated via a complex of external ruling institutions, impact upon local rational accounting practices and how, using a culturally specific moral code, the FF (and other religious or spiritual institutions) deal with those structures imposed upon from out-with their immediate surroundings. Furthermore, accounts of social practices that are influenced by alternative belief systems occur at and make visible a moral interface and thus give an indication of the moral code of the site of the account's production and the opposing/differing moral code at which it interfaces and is critical of.

In the FF, the quadruple bottom line emerged from the data as a characterisation of how the FF evaluates their actions and is commensurable with ideas from Weber, Aho, Jacobs and Jacobs and Walker. The idea of balance is a recurring discourse across discussions of resource use in religious institutions. It is framed not in terms of maximising profits, but in making money to be invested in a moral cause. The moral causes may change between religious institutions and in different historical periods, that is they may be qualitatively different, but the ways in which they are accountable are consistent: the content of an account may change but the forms need not. For example, with the findings from my research relating to the reconciling of

business and spirituality, parallels can be drawn with the work of Weber (2001[1920]) and Aho (2005). In Chapter 1, I discussed culturally specific justifications of making more money than was needed to keep one's self substantially (i.e. the move from economic traditionalism to capitalism) and how people justified that in relation to the prevailing religious moral code. For the Protestants, directing ones action toward profit and hedonism was sinful, but their moral codes provided acceptable means with which to justify morally suspect activities. To be wealthy was to be among the elect, therefore to strive for profit was acceptable, and doing business was morally sound because it was sanctified, methodical and providential. To put profit above God was sinful, but to acquire it as the fruits of one's vocational calling was God's blessing.

In the FF, profit is referred to as 'surplus' (as the finance directors noted, members dislike business terms like profit) and surpluses are to be invested back in the business. They must do this because they are a charitable trust and to distribute surplus for personal gain is illegal, but, as interviews with finance managers and accountants propose, they do this also to continue their 'work': transforming consciousness. Ironically, part of this transformation is to turn capitalistic tendencies toward an economic sustainability that is closer to economic traditionalism, i.e. earning only as much as one needs to meet material ends. This is the opposite direction of the process that Weber and Aho described and it is the practical applications of the alternative moral code that makes it so. Indeed the quadruple bottom line metaphor in the FF is an (unintentionally) ironic one, because the expression and idea is borne out of quantitative thinking and western capitalism. The idea stands in contrast to the 'left brained' rationality they regard as insufficient in explaining the world, yet it is dependent on knowledge of these ways of thinking, expression and understanding. Findhornians cannot completely shed the 'rational' knowledge they have come to know the world by precisely because they have been socialised into knowing it in that way.



Disputes over economic decision making can also be explained with the accounting framework. In the FF disputes over any decision, not just financial ones can come from the inclusive and consultative process and recognising all forms of knowledge, not just expert knowledge, as equal, as well as allowing a role for other spiritual realms, contacted through lengthy processes of attunement and meditation. This breeds time inefficiency and can result in frustration, especially for members who have some expertise in the issue being decided upon. This example can be framed as representing an interface between institutional discourse in the form of professional expertise, and the FF specific moral code. In light of this moral code, the 'expert' individual must be cognisant of how to assert their expertise and not show annoyance in the system or with others, indeed, any displays of this kind of behaviour leads to a feeling on the part of the individual of having to do 'inner work' to re-assert a morally worthy self. Of course this example may be qualitatively unique to the FF and the excessively inclusive decision-making process may not be widely practiced elsewhere, but the theoretical and methodological tools used to explain this example are applicable in other settings.

The spiritual moral code found at FF offers a vocabulary of motives and an indexical set of relationships that are catalytic to presenting a desirable self in a New Age spiritual community context. To that end, because their ideological assertions invariably affirm that they are morally superior, then, it follows, others ought to see the same ideal desirable self that Findhornians do, which is reinforced by the fact that they actively seek to 'transform global consciousness'. Spiritual, ecological and ethical discourses in the FF promote social learning of the Findhorn moral code through various courses and programmes, and all newcomers must complete the experience week, and this provides the elementary skills to offer accounts of action that make sense within and are likely to be honoured in such a context. The community professes that they are engaged in planetary transformation (ecologically, economically, materially and spiritually) through individual transformation (of the same concerns), i.e. they propose that they are 'growing people' that in turn go out to the world and engage in the practices they learn at Findhorn, and encourage others to do the same.

However, although their accounts are sensible in a New Age context, they may not be honoured in other contexts. For instance there have been tensions between the FF and the Findhorn village and Forres localities throughout the FF's history. For the FF, ideologically there is no divide between the sacred and the secular, they emphasise a personal and societal transition ('spiritual journey/path') from a secular world wrought with dissatisfaction to a sacred world that is more fulfilling. In this way, they attempt to bring the sacred and secular together in their everyday working and personal lives and it informs a different relationship to work-time practices and economic resources. The FF context epistemology and ontology informs novel vocabularies and reasoning in accounts of time and money. Timetables become rhythms, wages become allowances, profit becomes surplus, and riches become spiritually rather than materially derived. Jacobs' (2005) continuum (instead of dichotomous sacred/secular divide) model is a helpful conceptualisation and can be utilised to neatly characterise the spiritual journey of the self that the FF emphasises (i.e. from secular to sacred, or material to spiritual) but as a model it is not inclusive enough to fully explain how the sacred and secular are variously brought together and accomplished in everyday life.

Ethnomethodology provides useful ideas to show how the spiritual moral code is accomplished in everyday life and reconciled with the necessary evils of the secular world. Garfinkel's re-specification of Durkheim's 'social facts', using phenomenological ideas, demonstrated that social facts need not be seen as things that exist outside of people's construction of it. They are accomplished by people because they have indexical knowledge of ideas, people and situations and use them in each new interaction to accomplish situated social order for practical purposes. Spiritual epistemologies and other realms may or may not exist, that is not important for sociological research, what is important is that these ideas are used to frame a way of life and can be invoked as vocabularies of motive in justifying courses of action, that is, to give an account. And this is usually done in quite practical ways, for example, arrival narratives in the FF are frequently termed as being influenced by a divinely guided path, external to the person, yet purposeful and ultimately good.

And the laws of manifestation provide a vocabulary of motives for committing to an economic venture safe in the knowledge that the money will come from ‘somewhere’. Such accounts are honoured in the FF, and probably would be in other New Age settings, but when these ideas meet another moral code, it is unlikely they would be honoured in the terms the account giver would desire. Housley and Fitzgerald (2008: 253) comment upon the ubiquity of ethnomethods and their indexical caveats:

“Ethno-methods are both situated and ubiquitous as is immortal everyday society grounded as it is in practical and moral methods that produce the effect of social organization. Accounts and the imputation of ‘inner states’ are merely a further example of how practical methods are related to moral – social order[s]; to analyse them in isolation as a particular or discrete field of enquiry would be to lose sight of this accomplished social fact. This would, we argue, ultimately detract from the task of working out Durkheim’s aphorism through the treatment of social facts as accomplishments (Garfinkel, 2002) that are reflexively, practically and irremediably tied to the situated production of social order[s] and organization”.

IE has provided me with a way to view the influence of wider social structures within the FF. IE emphasises that, in researching the social world, the subjective experience of the individual is paramount, but the social organisation that makes it possible is not wholly contained within the local setting. This relates to the FF, FC and indeed any other social setting. That is, spirituality and different ways of doing business can be argued to be (by community members) and can be observed to be ontologically different (by researchers and other outsiders) ways of being, and this can be seen to be informed from an alternative epistemology. However, the FF and FC can only be sustained as long as its peculiar forms of knowing and being can be categorised by the ruling relations into ruling institutional discourses. That is, for example, as long as a ‘university of light’ can be categorised, and more importantly made visible, as a ‘charitable trust with an educational function’, and ‘manifestation accounts’ can be recognised as ‘restricted accounts’ and so on, then the FF can operate in a way that is not problematic for the ruling relations. These points are important in explaining the idea that any local situation, including everyday life in a spiritual community with

discernible symbolic boundaries, is influenced by normative discourses, mediated through institutions that are pervasive in everyday life because these have the power to categorise social arrangements and define situations as deviant or not. Of course, deviancy in this context can mean any marked deviation from what is acceptable in terms of law and governance.

Some FF members who live in FF owned accommodation (and receive food and shelter as part of a remuneration package) have subjective experiences that are a mixture of the positive, or 'rich', aspects of communal living, and the restrictive aspects of low remuneration, especially in terms of finding it difficult to leave the community. And some FF members living in private accommodation are subject to the same worries and concern as any other person living on a low income: in essence what people with low disposable income can potentially do is set within pragmatic limits. FF members who live in private accommodation are liable to pay taxes and are entitled to benefits like any other UK citizen. The point, from an IE perspective, is that the local situation of deeply held spiritual belief inform a Findhornian world-view, their ethno-methods and reasoning for events, what they find morally worthy in others and would like to project their self-identity as, are still co-ordinated in some important respects by the ruling relations that all people in the wider UK society are subject to.

However, another observation in the FF is that many Findhornians are independently wealthy and can afford to retain middle-class lifestyles regardless of what they 'earn' from the FF, and some have desirable skills to sell in a consultative capacity outside of the FF which they can earn high wages for. The FF and FC have been, since their inception, a middle-class community. Its members are usually relatively highly educated and have access to knowledge and material resources that are not so accessible to working-class people. There are further barriers to entry visible in the amount of available time and money needed to become a member that has paradoxically created a middle-class community, which is indicative the type of

unequal social arrangements the FF dislikes. In essence, the Findhornian norm rests upon a prior experience of the middle-class norm. However, as I have argued earlier, multiple moralities may be called upon in accounts of time and money on the FF.

Multiple moralities may be invoked and worked out through the use of indexical knowledge: I only knew that some people were more interested in the spiritual or ecology aspects of the FF because it came through in their accounts; it wasn't something I asked about initially. EM was important to giving my research a notion of how social order is accomplished and reflexively negotiated between people in real time instances, and this was influential as a methodological stance. Time and money are numerically mediated, but they are meaningful and accountable between people only because they are accomplished in interaction between people and a way to find out how that occurs is to be one of those people who are within the interaction, an enterprise I engaged in by being a participant, an observer and an interviewer. I asked questions of people about their everyday practices that I had observed and participated in (albeit to a limited extent) and they accounted for their actions.

Other EM concepts such as the documentary method of interpretation and the phenomenologically derived 'finite provinces of meaning' were useful in explaining money and time accounts in the FF. For example, the laws of manifestation are relied upon in many instances accounting for economic decisions (and other decisions) for all practical purposes because FF members have typifications of how they work derived from literature. They use these typifications about the laws and apply them to events in their own lives. In cases where events can be fitted into a pattern they offer an explanation for all practical purposes. However, if the typification fails then it does not get revised, as per the normal EM explanation. In the FF, the laws do not fail; instead, members would say that it is indicative of a person not being clear in what they really need.

FF members can switch to other finite provinces of meaning through meditation and attunements and through these they can contact a different source of knowing which directly affects decision-making and accounts of these decisions. These meditation and attunement states are not like a dream, in which situations, phenomenologists assert, things are known to be not real. Instead, in FF ontology, these states are thought to be an alternative, but nonetheless real, reality. This is important in theorising accounts because these phenomenological experiences of time are epistemologically different to normative experiences of time in western industrialised societies. This promotes social order in the FF because to question the reality of other realms and its meaning for everyday life means that the individual has inner problems, not the system.

People working in the FF, especially in administration and organisational roles (as opposed to cooking, cleaning or gardening duties), may engage in actions that are similar to those in other not-for-profit organisations, charitable or social enterprise organisations have to account for themselves in formally similar ways regardless of the belief system. Using Smith's IE, it can be noted that capitalism is regarded as the normative western system and institutional discourses are set up in such a way as to assume that all businesses should regard capitalist discourse as normal. The FF needs to be financially and legally viable and therefore must operate within discourses produced through ruling relations for purposes that are not congruent with businesses such as the FF. They inevitably reproduce parts of the dominant system they abhor because they cannot shake the organisationally sensible aspects of it, evident through the tensions that arise through their acknowledged inefficiencies. Neither can they shake the legally binding aspects of it: the way they reconcile this is to (at least attempt to) 'celebrate business as sacred'. In this way they are accountable in many different terms, an observation that is neatly categorised by the 'quadruple bottom line' metaphor.

The most valuable aspect of my research is that it builds upon previous research using the concept of an account from a methodologically and theoretically different angle. It is a more inclusive definition that centres upon the practices of individuals going about their everyday lives. I forwarded a set of ideas that could be tested in other settings so that the theoretical implications can be further refined. A critical case study approach was sensible for this research because although generalisability in the strictest sense of the term is not claimed, the general theoretical and methodological ideas are proposed to hold in qualitatively different settings. Of course, the only way to know this is to use the framework in different settings. The empirical research papers using sociological conceptualisations of accounts offer instances of commensurable applications in other settings and can be viewed in conjunction with my research to inform future research. There are many settings where religious belief need not be the focus yet could still be commensurable with studies of religious institutions, particularly with contemporaneous discussions of ethical production and consumption and the drive to reduce carbon footprints. Future research could include studies of ethically focussed business that have a strong moral ideological commitment to a cause, such as reducing carbon footprints, or reducing environmental waste, or investing in social enterprise or for comparing capitalistic businesses with not-for-profit organisations.

Wider sociological variables such as race, gender, age and class were not investigated to their full potential other than the implicit understanding that the FC is made up mostly of white, middle-class western Europeans and North Americans. The concept of an account has been used by other theorists to demonstrate national cultural differences (Gimlin, 2007) gender differences (Mullaney, 2007) and class differences (Weinstein, 1980). Dinnie (2008) points to the idea that women find it easier to adjust to the values of the FF, a topic that could be investigated with the accounts framework. However, these social variables were not the primary focus of my research, which is why they are background rather than foreground in what I did, although they are important to bear in mind as possibilities for future research.

To conclude, my thesis is that accounts of time and money are generally affected by culturally and historically dependent moral codes. Religious or spiritual institutions provide a strategic example where this process is more visible. These arguments guided my research questions and strategy and I have provided many empirical examples that can be explained with reference to the theory. Through such examples, a complex picture of the social reality of time and money as accountable in practical and spiritual terms has emerged. My wider theoretical and methodological aims have been fulfilled through my extensive study of the concept of an account and the various ways it is used in local interaction and underpinned by socially constructed epistemologies and ontologies; which in turn points to pervasive frames of mind with roots in religious morality and quantitative thinking. An account offers the social actor's view of social structures, ruling relations and institutions and shows how discourses produced in various locations that are impersonal to the social actor(s) in the local context are used by them to accomplish practical goals.

An account, when well theorised, is concept with which to view the various interfaces at which these various phenomena meet and methodologically informs a way to operationalise a set of ideas about how the social world can be researched, because accounts are what researchers elicit and, equivalently, they are what respondents give; and they are the basis of a common type of interaction.

Taken as a whole, then, this thesis explored two interlinked aspects: 1) It works back and forth across ideas about 'accounts' and an empirically researched critical case study, exploring how each informs and illuminates the other. 2) It demonstrates the importance of accounts to how society is known and experienced by social actors, how social actors and researchers accomplish and co-construct the local social world, and how wider social structures and institutions influence local social action.



As I stated in the Preface, an age old problem for sociology is, how do people interpret, organise and make sense of the world around them, and to what extent is it product of the individual and to what extent is it influenced by institutions, structures and cultural norms removed from the individual in various degrees of concreteness and abstractness. I have, I hope, shown through my theoretical and empirical work in this thesis that account-giving is a main process through which people organise and make sense of the world around them. Ethnomethodology, and the re-specification of the problem of social order is a useful tool to aid an explanation of how an account is used to mend and maintain social order. Accounts may be given to justify a breach of a tacit moral code, but equally, many social actions are accountable, especially in the research situation, that is, when a researcher asks a person why they do what they do in the way that they do. The response is an account and it is linked to the context of its production and makes sense in that interaction sequence. At the small scale level of interaction, then, rhetorical accounts are a central ethno-method and should be regarded as a central sociological concept.

Accounts are useful too on a larger scale, because organisationally, they can be used to survey people and in certain circumstances people may modify their behaviour. Numerical information is used in these rational types of accounts because they are organisationally useful and offer a degree of standardisation. Institutional ethnography is a useful method of enquiry to reveal how this process may co-ordinate the actions of individuals in diverse settings. However, it may also be used to show how places like FF, actively try to be different from dominant forms of discourse. But even then, they cannot absolutely shake free of the bureaucratic 'iron cage' they see and dislike in other organisations, because some bureaucracy is indeed organisationally useful, and even when hierarchical decision-making is given up in favour of inclusive egalitarian decision-making, then the process can become inefficient and cause frustrations.

Individuals are aware of the subject/object divide and because of this awareness they are accountable for their actions even when they are not explicitly held to account by another. This is because they may perceive another's actions as questionable and are aware that these others also do this. The self is therefore subject to self-surveillance and a person's own actions are accountable in the presence of others or not. Social life is inherently meaningful, although meanings are not natural or inevitable: they are constructed, reproduced and accomplished through the course of social interaction in everyday life. Meanings may differ cross-culturally and historically and inform moral codes which are available for all to use in judging others and justifying the self in order to promote a morally worthy self.

Succinctly, my thesis puts forward a strong case for seeing accounts as a central sociological concept, a case I regard as unanswerable.

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