

Accounting research: an ontological continuum

Abstract:

Since Richard Laughlin presented his PhD dissertation in 1984, numerous pieces of research have purported to address the linkages between accounting and religion. In 1986, Hoskin and Macve incidentally evoked the Roman Catholic Church as a discoverer of double entry bookkeeping. In 2004 and in 2008, Quattrone scrutinised on accounting and accountability in the Society of Jesus from an historical viewpoint. Otherwise, most pieces of research have investigated Anglo-Australian Protestant denominations. Although the object of inquiry was almost the same, radically opposed conclusions were drawn. These emphasised two bodies of literature. One concludes that there is a semantic dichotomy between accounting and religion. The other stream arrived at the opposite conclusion that accounting is a religious practice. When noticing such disputes on a similar object, we wondered how it came that the same object allowed opposed conclusions. In the present paper, we endeavour to answer it. Referring to Quattrone (2000, 2004b) and to Lowe (2004a, b), we demonstrate how ontological assumptions, epistemological stances and methodology choices as a continuum could have influenced the nature of the conclusions drawn. Each of the two streams evidenced one ideal-typical research continuum.

Keywords

Introduction

Since Richard Laughlin presented his PhD dissertation in 1984, numerous pieces of research have purported to address the linkages between accounting and religion. In 1986, Hoskin and Macve incidentally evoked the Roman Catholic Church as a discoverer of double entry bookkeeping. In 2004 and in 2008, Quattrone scrutinised on accounting and accountability in the Society of Jesus from an historical viewpoint. Otherwise, most pieces of research have investigated Anglo-Australian Protestant denominations. Although the object of inquiry was almost the same, radically opposed conclusions were drawn. These emphasised two bodies of literature. One concludes that there is a semantic dichotomy between accounting and religion. The other stream arrived at the opposite conclusion that accounting is a religious practice. When noticing such disputes on a similar object, we wondered how it came that the same object allowed opposed conclusions. In the present paper, we endeavour to answer it.

Referring to Quattrone (2000, 2004b) and to Lowe (2004a, b), we intuited that ontological assumptions, epistemological stances and methodology choices could have influenced the nature of the conclusions drawn. We formalised them into a critical literature review. First, we coded all pieces of research on accounting and religion published in *Accounting, Organizations and Society*, *Accounting, Auditing & Accountability Journal*, *Management Accounting Research* since Laughlin's first paper in 1988. We summarised them in accordance with the six categories suggested in Quattrone's (2004b) and in Lowe's (2004a, b) papers: research question, ontological assumptions, epistemological stance, methodology choices, and lastly conclusions. We noticed that each stream emphasised one ideal-typical continuum.

Our paper is divided into three sections. The first two ones introduce both streams of literature. Section One starts from Laughlin's work and introduces the sacred-secular stream. Section Two introduces the opposite stream. Section Three then draws on and discusses the research continuum in both bodies of research.

1. Dichotomies between accounting and religion

The literature on accounting and accountability in religious organisations systematically addresses the question of a dichotomy between the sacred mission and profane perturbations (McPhail, Gorringer and Gray, 2004; 2005). Debates on the gap all converge to the question of the legitimacy of money, controls and numerical figures in a denomination. Disputes address the relationships between lay-accountants and religious people. One concern focuses on individual's perceptions of the role of accounting and accountants in a religious congregation in a relatively prescriptive manner. Another concern focuses on accountabilities and budgeting, discussing the origins of possible conflicts. It relates to relationships between accountants and church members.

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

In order to address the linkage between accounting and religion, scholars have attempted to draw on a semantic analysis of both objects. Some have concluded on a methodological dichotomy between both (Jacobs, 2005). The dichotomy is discussed at the institutional level:

the sanctuary and the rest of the world of which accounting is part. Then, it is debated at the individual level: religious people and laypeople.

1.1.1. The sacred sanctuary vs. the profane

The specificity of a church setting rests on its beliefs as the foundation of its identity (Durkheim, 1898). In fact, it rests upon beliefs and institutions that lead to the creation of a *central sacred sanctuary* (Booth, 1993; Laughlin, 1988). Referring to Durkheim (1898) and to Eliade (1959), Laughlin considers that the *Central Sacred Sanctuary* is the place devoted to divinities. Those are prayed or praised there. Everything that is not directly connected to divinity is relegated outside the sanctuary inasmuch as this diverts it from its essential concerns. These are regarded as profane. On the other hand, divine matters are the exclusive duty of the clergy. Laypeople are not allowed entering into these premises. Indeed, only the clergy may establish and manage the *religious beliefs system* (Booth, 1993; Laughlin, 1988; 1990) and maintain the borders of the sanctuary (Durkheim, 1898; Eliade, 1959).

The clergy has the absolute power over the church as it can define what is sacred and what is profane (Durkheim, 1898) and its essence (Weber, 1922). In fact, its members can declare at any time that an issue is of concern for the sanctuary. They promote temporal concerns to the sanctuary or retrogress issues to the profane sphere. Laughlin (1988, 1990) observed that the clergy in the Church of England had over time either promoted or retrogressed accounting in that respect. For Booth (1993), when the *organisational resources* are insufficient, the clergy can set accounting on the sacred agenda. As the church needs funds to pay for its estate and for the salaries of ministers and its social programmes, accounting figures help involve

churchgoers in the welfare of the community. Indeed, these figures can highlight the financial needs and be incentives for people to make more donations. This would allow the survival of the church and the continuation of its project. By doing so, the clergy can *sacralise* accounting at its convenience. When *organisational resources* are not a concern, the clergy tends to desacralise accounting and to revive the sacred-secular divide. Hence, to Booth, the sacralisation of accounting is the expression of the sacred-secular divide between accounting and religion.

In sum, Laughlin (1988, 1990) and Booth (1993) consider that there is a dichotomy between accounting figures and practices and the religious beliefs systems of the sacred sanctuary. To them, the sacralisation of accounting sheds light on its fundamentally profane nature. Actually, it legitimates it in a sphere whereby it is by essence illegitimate. That dichotomy has been called the *sacred-secular divide* ever since in accounting research (McPhail et al., 2004; 2005).

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

Durkheim and Weber outlined the importance of the collaboration of both the religious and the financial vocational occupational bodies. Yet, one stream in accounting research demonstrates that individuals within churches do not conduct in that respect. The sacred-secular divide appears in the individuals' practices. If non-religious people or institutions happen to deal with the sanctuary's concerns, they are considered as illegitimate intruders.

The hostile conduct of religious people *vis-à-vis* accountants creates and maintains the sacred-secular divide (Booth, 1993; Irvine, 2005; Laughlin, 1988; 1990; Lightbody, 2000; 2003; Parker, 2002). They conduct so although the community cannot count on sufficient accounting skills. Either ministers or churchgoers have no accounting skills (Irvine, 2005; Lightbody, 2000; 2003; Parker, 2002), their hostile behaviour creates the sacred-secular divide and makes it live

Laughlin (1988, 1990) demonstrates that the Church of England was financially self-standing for several centuries, counting on the subsidies given by noblemen and the King who were also devotees. From 1836 on, the Members of Parliament had been worrying about the expanding influence of the church. Consequently, the Parliament would vote its budget and control its accounts every year. To Laughlin, church leaders deemed this financial supervision as an undue secular intrusion into the sacred sanctuary. It was not the Church any more that was responsible for its resources but a non-religious body. The creation of a financial board administered by the Commons and the subsequent accountability to the Parliament exacerbated that perception. The obligation to disclose to that secular body accounting information and to justify how funds were utilised was considered as illegitimate. The sacred sanctuary was trespassed by profane people. As an external secular institution had decided funding, and as the mission of the Church would depend on its will, a sacred-secular divide was born.

In the Victorian Synod Church, a similar phenomenon led to *compliance oriented accounting information* (Parker, 2001). Accounting information is more devoted to meeting the requirements of external partners of the congregation, such as government agencies.

Accounting information is seen mainly as a financial reporting. Compliance oriented accounting information emphasises the disclosure of audited periodical financial statements to the public (government authorities and donors). The church must then give accounts for the use of that money, for future funds depend on the donors' current satisfaction. Hence, the Victorian Synod Church has become accountable for funds to non-religious bodies. From then on, the preferences and priorities of donors and government agencies in terms of programmes may influence the day-to-day activity of the congregation. At the same time as it has been accountable for funds, the religious community has been accountable for the mission, i.e. for the sacred sanctuary's day-to-day life. This has caused a semantic tension between the essence of the sacred sanctuary and secular requirements: churchgoers and ministers have disliked these undue profane intrusions into the sanctuary (Parker, 2002).

Re-examining Laughlin's observations in a conceptual article, Booth (1993) identified profound discrepancies between two *occupational groups*. The religious body and accountants operate segregated from each other, The religious occupational group is composed of the clergy and churchgoers. Consequently, Booth sees in each occupational group given concerns, sacred or non-sacred. By definition, the religious occupational group is concerned about sacred issues. On the other hand, the accounting occupational group is concerned about numerical figures and in no way about sacred issues. Booth implicitly assumes the existence of a sacred-secular divide and reproduces it. Indeed, the religious occupational group sees accountants as secular intruders in the sacred sanctuary. On the other hand, accountants consider the religious occupational group as disconnected from reality.

Those two occupational groups adopt antagonistic and incompatible postures. Financial

managers and accountants act as profane *guardians* of the organisational resources, whilst the religious occupational group *advocates* the mission of the sacred sanctuary (Lightbody, 2000; 2003). This guardians-advocates model again assesses the sacred-secular divide between accounting and religion. Lightbody identifies actual tensions between both occupational groups. Seemingly, the clergy and accountants are competing for jurisdictional control over finances and for the subsequent subordination order. Clergy, as an occupational group, claims that they are legitimate for dealing with religious matter, of which accounting is part, as it affects the ways God is prayed to and praised. Moreover, clergy members seem to be aware that financial controls would question their hierarchical position and they disagree to be subordinated to non-religious people. They expect the reversal thing to happen: subordinated accountants. Those competing or struggling conducts convey *jurisdictional conflicts* (Jacobs, 2005, p.198).

1.2. Demanding and giving accounts: suspicions and misunderstandings

As an outcome of the assumed dichotomy between accounting and religion, lay-accountants and religious people disregard and mistrust each other. Supposedly, they are expected to cooperate and to adopt subsequent accountable behaviours to each other. Therefrom it stems that mission budgeting highlights deeper misunderstandings, as if accountants and religious people were speaking by essence incompatible languages.

1.2.1. Conflicting accountabilities: suspicions and prejudices

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

As guardians of the resources of the church, accountants are accused of *storing* and *shielding* them (Lightbody, 2000). In their activity of storing resources, financial managers emphasise the necessity of maintaining the capital base in order to provide a source of future income. For that purpose, they seemingly adopt a *shielding* behaviour: they provide non-financials with very little accounting information. By doing so, they anticipate opportunistic behaviours from the religious occupational group. Indeed, manifest good news would lead non-financials to do more expenditure. Financial managers fear that such conduct would compromise the church capital base. They fear that incidental good news would result in later worse news.

Such behaviours from financial accountants lead ministers and churchgoers to believe in the existence of hidden secret funds that will be available anyway (Irvine, 2005; Parker, 2002). Due to that perceived lack of accountability from accountants, the religious occupational group tends to advocate the mission with a greater accuracy. They regularly promote the need for additional resources for the completion of the mission. Moreover, fearing that financial managers would disagree to allocate resources, ministers do not report all their incomes to them and do not disclose that information in their financial statements. Those dissimulative behaviours from the religious people highlight a reactive lack of accountability to the financial occupational group.

In sum, both groups mistrust and disregard each other. In order to become able to control the

accountant's works and to negotiate with them, members of the religious occupational group call for accounting training for church members (Irvine, 2005; Lightbody, 2003). Saying so, they assume that belonging to the two occupational groups would diminish suspicions and prejudices. Expectedly, religious accountants would purport to support the mission.

1.2.2. Budgeting the mission: linguistic misunderstandings

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

In the Uniting Church of Australia, the religious occupational group seemed to consider the promotion of a balanced budget as a revolution, insofar as that they would approve deficit budgets for years. Financial managers had to argue and to convince the clergy and churchgoers that they should secure the mission. Despite all, members of the board of the Uniting Church suspected managers of being *overly conservative* and in their income and expenditure estimates. To them, the mission deserved more attention from accountants and subsequently higher budgets (Lightbody, 2003).

Financial managers and accountants explicitly regret that the advocates of the mission have a low level of financial understanding. On the other hand, they tend to believe that nobody has

accounting knowledge and skills but them (Lightbody, 2000; Parker, 2002). Tensions come from the religious occupational groups who expect their activities to remain funded. This relates to their perception of the mission, which they deem to be superior to financial matters. In sum, Parker considers that accounting is underpinned by economic rationality, whilst religion is underpinned by beliefs that cannot be rationalised, highlighting a linguistic dichotomy.

Dichotomies observed between accounting and religion were labelled indifferently *sacred-secular divide* (Booth, 1993; Laughlin, 1988; 1990) or *guardian-advocate* opposition (Lightbody, 2000; 2003) or it was seen as a gap between two incompatible rationales (Parker, 2001; 2002). The dimensions of this gap overlap. One is semantic: rationality and sacred issues can neither co-exist, nor co-operate (Laughlin, 1988; 1990; Parker, 2001; 2002). The other is practical: the clergy and churchgoers construct the discrepancy and make it live (Booth, 1993; Irvine, 2005; Lightbody, 2000; 2003), as well as accountants do (Lightbody, 2000; 2003; Parker, 2002). This approach has become the mainstream. Most further pieces of research openly purport to challenge it. They support the opposite argument and evidence it with the same Anglo-Australian congregations as the mainstream.

2. Accounting and accountability: a religious experience

The present section draws on accounting and accountability as a religious experience in the meaning of an experience of the sacred. The supporters of that approach refute the

mainstream and refer to theological views on accounting. They arrive argue that accounting is the mundane response to sacred concerns. They suggest that stewardship of God's blessings is likely the highest evidence of the semantic continuum from the mission to accounting.

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

In religious settings, like in any other organisation, financial resources resources are a central concern (Booth, 1993; Irvine, 2005; Parker, 2001). Hence, a congregation accounts for its resources in order to know how to perform the mission (Hoskin and Macve, 1986; Quattrone, 2004a).

2.1.1. Accounting and religion: mutual solidarities

Admittedly, the distinction between the sacred and the profane) brings insights into the linkages between accounting and religion. Nonetheless, such conceptions of the boundaries of both spheres are undue extrapolations or misunderstandings of Durkheim's and Eliade's writings (Hardy and Ballis, 2005; Jacobs, 2005). They are just '*misunderstanding the central thrust of their writing*' (Hardy and Ballis, 2005, p.244).

Eliade's goal was to trace the forms that the manifestation of the sacred took in various spatiotemporal contexts. He did not identify a formal or a semantic divide between sacred and

secular concerns.

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

Jacobs (2005) summarises Eliade's thought as follows:

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

Eliade sees a dichotomy between the sacred and the profane stemming from religious experiences of the self. When the self converts to beliefs and a faith, he enters the sacred sanctuary. In that respect he becomes part of it. Nonetheless, all his actions in the world belong to the sacred, precisely because he represents it. Contrarily, prior to his religious experience (conversion), all his actions are profane, for they are not representing the sacred sanctuary.

For Hardy and Ballis, Durkheim was similarly misunderstood. His aim was to explore the social and cultural origins of religion, arguing that it is a product of social processes and permits social cohesion. He did not adopt a normative perspective pretending to ascribe roles to religious and secular individuals or functions. In the same vein, Jacobs (2005) considers

that Durkheim's work is the threshold to the modern sociology of religions but not the final theorising on them. In fact, there have been ongoing enrichments and developments in recent research in sociology and in theology.

Admittedly, Durkheim (1898) defined both spheres and reasoned that a church is a social body *per se* and is integrated into society. As such, it is subject to the division of labour in society (Durkheim, 1902). Indeed, the church is the sole organisation able to handle divinity and sacred. Therefore, this is its exclusive task. Ministry and worship are one vocation whilst accounting is another professional body (Weber, 1922). Durkheim and Weber argue that both bodies are formally separated from each other, for society needs clear vocations and the division of labour and duties.

Notwithstanding the formal distinction, Durkheim (1902) outlines the necessity of professional solidarities. Similarly, Weber (1922) suggests inter-bureaucratic co-operations. Both consider that society will gain from a clear distinction between professions. The outcomes of each professional body can be maximised at the macro-social level. At the same time, none of these bodies can remain autarkic. The outcomes of each must be shared with those of the other groups. There are no tensions between different professions but clear spheres of competencies and operations. Understandably, tensions and the absence of co-operations are damageable for the social body. There is no room for any sacred-secular dichotomy. Furthermore, accounting operates as a moral device of religious practices (Carruthers and Espeland, 1991; McKernan and Kosmala, 2004; 2007).

2.1.2. Accounting and accountability as religious moral duties

The assumption that there are conflicting rationales is not very different from the assumption that there is a sacred-secular divide. Albeit, the semantic reasons for such a dichotomy may be questioned (McKernan and Kosmala, 2004; 2007). Accounting and religion have similar objects and methods.

McKernan and Kosmala (2004) see in accounting a narrative capacity that enables human actions. Accounting tells stories on the experiences and the history of an organisation and allows imagining its future. The capacity of telling stories is historically granted to those who hold the authority over the group and responsibility to the others. Hence, accounting intrinsically holds an *accountable identity* (p.340). Telling true and fair stories is a feature of accountability to those who believe them. Jesus Christ tells stories using metaphors and parables in a poetic stance. This poetic rhetoric made the strength of his discourse (Ricoeur, 1991). Similarly, accounting reports provide images and texts and narratives in a contemporary language (Davison, 2004; McKernan and Kosmala, 2004). Thanks to its poetic roots and its essential accountable identity, accounting can be restored as a religious institution. Both can be equal, as accounting figures imitate the style of the Scriptures.

Referring to the *Protestant ethic* (Weber, 1921), McKernan and Kosmala (2007) consider that accounting and religion share the same nature. In Derrida's and Wieviorka's (2001) and Eliade's (1959) views, religion is a combination of two experiences: a belief and the love of God. In His name, the Church may demand accounts for behaviours and actions. As

McKernan and Kosmala state, theologies suggest constructing and disclosing debit-credit symbolic accounts. In fact, God gives His love (credit) and to that must correspond the subsequent actions (debit), i.e. what the self makes of His gifts. Regardless of the content, accounting as a practice already appears as the religious use of God's gift. Indeed, the self and the organisation give account for their accounting and their accountability, illustrating a dialectic movement between accounting and religious practice.

By disclosing accounts, the church makes them access the religious beliefs systems (Booth, 1993). Due to its moral authority over society, the church gives the example and acts as a model that can or must be imitated by other organisations. To some extent, the church certifies the morals of accounting as a practice (McKernan and Kosmala, 2004). The strength of the religious institution can make of accounting a new reliable institution. If one agrees that society, be it post-modern, respects and listens to the religious institution, McKernan's and Kosmala's views can be understood. Indeed, if the religious body itself makes of account a part of morality, they call for fair imitation by other bodies Accordingly, religious accounting can be the moral reference of any accounting practices. To McKernan and Kosmala (2004, 2007), by respect for the religious institution and for its morals, it only rarely happens that accounts are unfair. Expectedly, any organisation would give accounts for the use they make of resources entrusted by their stockholders or stakeholder (McKernan and Kosmala, 2004).

On the other hand, in Niebuhr's theology, giving accounts is what constitutes the self as a moral being. In this act of giving accounts, the individual reveals the reasonableness of morality of his actions. As God grants His grace, the self must give accounts for how he utilised the gift he received from Him and what he did of it (McFaul, 1974; Niebuhr, 1951).

Referring to Niebuhr's theology, Hardy and Ballis (2005) and Jacobs (2005) argue that double entry bookkeeping happens to prove the balance of grace (credit) and its usage (debit). It is the accountability of the believer that divine grace has a counterpart in actions and that he accounts for the balance. In sum, Niebuhr's theology draws on the *accountable identity* such as rephrased by McKernan and Kosmala (2004, p.340) whereby accounting tells the true story of the subject.

For McKernan and Kosmala (2004), the accountable identity is directed at those who listen to and believe in (accounting) stories. Niebuhr does not directly inform on the person who demands accounts. For him, the sole fact that accounts are given is sufficient to construct the moral and accountable person. It is a relationship between the self and God. The former gives account and demonstrates his moral capacity to the Lord who knows it already. Hence, the question of the end user is not a real concern. Notwithstanding, further readings on accounting and moral/religious practices point out the obligation of disclosing one's accountable identity.

Accordingly, Christian theologies point out the necessity of witnessing for one's beliefs and practices. Disclosing accounts makes the church witness at two significant levels: its religious actions and its morals (Davison, 2004; Howson, 2005). Accounts tell the story of the organisation and inform on its activities, its successes and its failures. In a religious contexts, public accounts inform on what the congregation is and does. Interesting is the connection of its actions with its beliefs system, its values and its norms. Beyond the mere numerical figures, accounts and comments on them show these to the public. In brief, accounts highlight faithful conduct. If the public is convinced by the story, supposedly new people would join the church. As gaining new souls to the Lord is part of the mission of a religious organisation

(Berry, 2005b; Parker, 2001; Quattrone, 2004a), the disclosure of convincing public accounts is expected to ultimately contribute to the completion of the mission. The condition of the human being seems to make him want to see things and to have external representations of them, like Jesus Christ as the representation of God (Niebuhr, 1951; Quattrone, 2008). Accounts play that metaphoric role by making the actions and the identity of the Church visible.

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

One strong assumption in a religious setting is that God is the Great creator. He originated everything on earth. This relates to the second religious assumption that nothing belongs to mankind. All goods and blessings belong to God. He only entrusted them to people. They are commissioned to manage these blessings. In fact, they are stewards of God's properties (blessings). Their first duty is to inventory them (to account for them). Once they know of what God's blessings consist, they are to use them righteously (Dreyer, 1983; Jacobs, 2005; Wesley, 1956). They are to preserve them and to multiply them. Like in any other type of organisation, bookkeeping is an appropriate device. Another religious assumption is that the amount of possible blessings is infinite and overcomes human understanding. It is likely that the monetary expression of God's blessings can be common to most believers. Monetary values are the understandable facet of God's blessings. It is likely the reason why accounting scholars reduce stewardship to God's funds. Being a faithful steward of God's gifts then consists of balancing budgets (Irvine, 2005; Lightbody, 2003; Parker, 2002), raising funds for God (Howson, 2005; Jacobs, 2005; Lightbody, 2003) and of making profitable ethical investments (Kreander, McPhail and Molyneaux, 2004).

2.3.1. Balancing God's budgets

Individuals shall pay attention not to misuse them, not to overspend these resources. They are to keep a rigorous management of His resources and expenses and to account for them on a periodical basis. Therefore, Wesley suggests that Christians should inscribe in comprehensive budgets their income and the way they spend it. For him, it is equally necessary that resources and expenses be precisely accounted for. The Iona Community evidences such practices.

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

The rules and the theology of the Iona Community hold economic discipline for worth conduct. Driven by economic rationality, community members do have to account for their resources and for their expenses. These shall be at worst balanced. At best, if surpluses, the member shall transfer them to the community as his payback. The balancing of self-budgets is a moral duty (Walker and Llewellyn, 2000). In the context of the payback and of the restitution of surpluses, deficit self-budgets would be regarded as negative surpluses, i.e. moral misconduct.

Like the individual, the community is expected to balance its budgets. In the Victorian Synod Church (Parker, 2002), in the Australian Anglican Church (Irvine, 2005) and in the Uniting Church of Australia (Lightbody, 2003), reactions to budgets have become positive year after year. In fact, the religious occupational group understood the necessity of balanced budgets to fund the mission on their own and to remain self-standing (Irvine, 2005). Balanced budgets allow that undertaken actions and projects remain funded until they are complete (Lightbody, 2003; Parker, 2002). Churchgoers and ministers agree on that accounting and balanced budgets would contribute to making God's kingdom cometh.

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

To Irvine, claiming stewardship is equivalent to integrating it into the religious beliefs systems or to re-sacralising it (see Booth, 1993). To her and to Parker, stewardship allowed that accounting could be regarded as a means to objectify the sacred vision of the church. The financial occupational group tends to consider balanced budgets as financial stewardship for the mission (Irvine, 2005; Lightbody, 2003; Parker, 2002). When they are members of the church they see their balancing tasks as a stewardship for the mission itself and hence as applied faith, for they offer their accounting skills to God (Irvine, 2005). Lightbody informs that financial managers had to demonstrate their advocacy of the mission. They convinced the religious occupational groups that they should secure the mission and agreed to privilege the primacy of an income budget and to demonstrate other forms of financial stewardship.

2.2.2. Collecting funds for God

The mission consists of make God's kingdom cometh. As Weber (1921) points out, refunding Him is one device of that scheme. In brief, the more refunded, the closer His kingdom. To this end, the believer makes new people interested in funding God's kingdom. It is part of stewardship that believers collect new donors. Consistent with Weber's (1921) views, new donors would payback for the blessings that they received beforehand.

In the Uniting Church of Australia, a way of giving evidence of the advocacy of the mission was that financial managers also agreed to become fundraisers. This led them to proactively increase the level of budgeted income (Lightbody, 2003). Fund-raising has thus become part of the mission. The organisation itself is responsible for fund-raising, but also its members. Hence, some churches explicitly issue fund-raising rules, as the Iona Community (Jacobs and Walker, 2004) and the Salvation Army (Howson, 2005) do. In the Iona Community and in the Salvation Army, the headquarters issued rules specifying that every churchgoer must give to the church a dime of his salaries and other revenues. As Jacobs and Walker and Howson stress, these rules also suggest that churchgoers have well-paid occupations that would allow them to fund the community.

Weber deems financial stewardship as an ongoing peer process and links it to the notion of payback. The believer pays back for the blessings received. Practically, this happens once he finds a position in society at which he earns the highest possible amount of money, given his skills (Weber, 1921). Onwards, his offspring would expectedly do the same. Connected to stewardship, the believer shall have children as potential ongoing donors. When he does, it is

his responsibility to raise them in the perspective of making God's kingdom come. Children education then rests upon faith and efforts unto they find the highest possible position in society and so on. Collecting from one's offspring operates as a stewardship device amidst collecting new donors and paying back on one's own. On the other hand, the future collections from offspring let think that having children is an investment directed at God.

2.2.3. Investing for God

The connection between financial stewardship, generational renewal and family responsibility sheds light on the linkages between financial and human stewardship in a religious organisation. Due to numerous active members, the finances of the church can be multiplied. The Methodist theology (derived from Wesley and Weber) explicitly addresses that question. In their study of the investment policy of the Church of England and of the UK Methodist Church, Kreander et al. (2004) found that both denominations were pioneers in ethical investments and have had large funds to invest. Both congregations based their ethical investment programmes on theological principles derived from the Bible. In fact, they fructify God's funds as the Parable of the Talents suggests (see Matthew 25:14-30) and multiply them as Jesus multiplied breads (Matthew, 14:14-21; Mark, 6: 34-44, 8:1-19, Luke, 9:12-17; John, 6:5-14).

They selected ethical profitable assets with low risk and left aside non-profitable ethical and unethical investments. As such, they were attempting to build efficient portfolios in seeking for the optimal risk-return combination. Churches and individuals are accountable for the utilisation and the allocation of resources to God Himself. As He expected his creatures to

fructify ethically what He gave them, they must account for that. Accordingly, accounting is part in faith. The church is accountable to God for the financial performance of the investments made and must account for it by disclosing the selected assets and their respective risk and return.

The present section introduced the second stream on accounting in religious settings. It first demonstrated how its tenets have openly challenged the sacred-secular divide. It then deepened their argument that accounting is a religious practice. The supporters of that stream regard accounting and the mundane response to sacred concerns. Referring to theologians, they point out necessary social solidarities between the sacred sanctuary and other bodies. Then, they outline that such co-operations are necessary, for accounting operates as a moral duty. In Protestant theologies, the main moral and rational duty of the believer is active stewardship of God's blessings. This requires first that these be accounted for and then managed. Accounting scholars have reduced stewardship to a threefold financial stewardship. In their views, this consists of balancing budgets, collecting funds for the completion of Gods kingdom and of making ethical and profitable investment to fructify God's funds.

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

The rationale for the present section stems from that research postures have opposed radically, but the first stream of literature. The other two streams have studied the same

congregations and have arrived at opposed conclusions. Laughlin (1988, 1990) studied the Church of England and concluded on a sacred-secular divide between accounting and the mission. On the other hand, Kreander et al. (2004) and Berry (2005) have evidenced that there was no such divide in the Church of England. Likewise, Parker (2001, 2002) nuances Lightbody's (2000) that there is a guardian-advocate dichotomy in the Uniting Church of Australia. Both streams have neglected the issue of the joint development of churches, capitalism and double entry bookkeeping. Moreover, such neglect of the first body of literature has resulted in accounting scholars dealing exclusively Anglo-Saxon Protestant church settings: The Church of England (Laughlin, 1988, 1990; Kreander et al., 2004; Berry, 2005), The Victorian Synodal Church of Australia (Parker, 2001, 2002), the Australian Church (Lightbody, 2000, 2003; Irvine, 2005), The Church of Scotland (Jacobs, 2005) and the Iona Community in Scotland (Jacobs and Walker, 2004). Lowe (2004a) notes that

It is only by seeking to explain the way in which ideas have developed, how they have been made into more of a fact or less that [...] we are able to understand how 'things come to be' (Lowe, 2004a, p.212).

In line with Lowe's suggestions, the present section addresses the underpinnings and the practicalities of all these pieces of research. For that purpose, it follows the traditional research continuum. It first introduces the ontological process in the two streams. Secondly, it focuses on the epistemo-methodological continuum. The third section investigates the nature and the reliability of the conclusions drawn.

3.1. Accounting and religion: the ontological process

As knowledge and the self evolve over time and space, (Lowe, 2004b; Quattrone, 2000; 2004b), the relationship to knowledge and its articulation also evolves. The literature on accounting in religious organisations informs on that process by demonstrating two stages: a positivistic one followed by an interpretive one, outlining ontological issues at work. At the positivistic stage, the researcher purports to explain the object. To this end, he suggests finding universal laws that would apply. Later on, once the validity of these laws can be questioned. Alternative frameworks can be suggested reactively. These humbly suggest interpretations of the object. Thereby, the interpretive stage operates as a form of scientific reflexivity *vis-à-vis* prior works. The literature on the linkages between accounting and religion, but the historical stream, instances this.

The two streams of literature purport to grasp the essence of the linkage between accounting and religion. To this end, they took two different ways that instance ontological variations.

For Quattrone, (2000), the self's ontological limitations drive him to segment knowledge as such and to have a narrow and over-simplified vision of the world. Indeed, he suggests

That reasons for the existence of these narrow perspectives can be found in their epistemology and in its link with the institutionalised organization of human knowledge (p.131).

Inter-disciplinary thinking can help reduce the effects of ontology and better understand complex objects. Interdisciplinary studies consist of crossing the typical questions of various fields. The point of convergence or of friction of those separated fields can become the typical question of the combined field. Due to ontology, crossing fields does not exactly represent the world in its complexity. Rather, it offers another understandable simplification. But that latter

is more object-centric.

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

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

In the case of accounting in churches, the object is neither accounting nor religion, inasmuch as each of them is too broad. It can be instanced as theology of accounting and accountability or accounting for religious practices. As Quattrone states, recourse to other disciplines is the manifestation of ontological awareness.

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

One stream in the accounting literature draws on concepts that converge to attest the existence of a dichotomy: the sacred sanctuary versus profane bodies (Laughlin, 1988; 1990), religious occupational group versus accounting occupational group (Booth, 1993; Irvine, 2005), guardians versus advocates (Lightbody, 2000), numerical and rational versus spiritual (Lightbody, 2003; Parker, 2002). The stream of literature challenging the sacred-secular divide in its roots has endeavoured to break out these systematic dichotomies (McPhail et al., 2005).

The authors assuming the existence of a sacred-secular divide implicitly assume that accounting and religion have typical hermetic concerns. They postulate that divinity only lays in the sacred sanctuary and that accounting is relegated to business-related premises (Jacobs, 2005). It is likely that these scholars observed a twofold world *ex ante*. They justified the distinction through references to Durkheim and Eliade. Hardy and Ballis (2005) argue that they misunderstood and extrapolated them. In fact, the stance was not that obvious. Admittedly, the categorisation of the world allowed addressing two issues distinctly. The need for structuring knowledge into simplistic classes is directly bound to our ontological limitations. The self only has a restricted access to knowledge. Hence, the ontological being needs to attribute to every field of knowledge an exclusive typical question and to restrict interrelations between fields. The typical question posed by accounting relates to income and resources and balanced operations. Similarly, religion's typical question concerns contacts with the divine body. After they did so, they hastily concluded on dichotomies. Doing so, they

circularly drew conclusions from their ontological stance. They failed at folding both questionings into each other. There has been confusion between onto-methodological categorisation and the research purposes/conclusions. In brief, transdisciplinarity evidenced ontological awareness. On the other hand, the failure at addressing the typical question of the crossing of the various disciplines made these studies remain at a mid-stage of ontological awareness.

3.1.2. The accounting-as-religious-experience stream: the ontological coming-out

Unlike the sacred-secular-divide thinking, the accounting-as-a-religious-practice stream demonstrates higher ontological awareness. This consists of that accounting knowledge is not sufficient to understand what is outside its strict field. Like the works from the sacred-secular stream, that stream relies on other disciplines. Authors have first addressed issues in accounting, i.e. balancing money on the basis of cost-benefit calculations. In parallel, they have addressed the typical question of religion, i.e. the fulfilment of God's will. For the apprehension of the second body of knowledge, scholars have referred to the theologies of the congregations observed. Accordingly, Hardy and Ballis (2005) referred to Niebuhr and to Wesley for the understanding of the Church of England. So did Jacobs (2005) in his study of the Church of Scotland and Kreander et al. in their study of the investment policy of the UK Methodist Church. Jacobs and Walker (2004) referred to the theology of McLeod, Ferguson and Morton. In the same vein, William Booth's theology was referred to in studies on the Salvation Army (Howson, 2005; Irvine, 1999; 2003).

Doing so, they first neutralise religion and grasp the frame of capitalism and of double entry bookkeeping. Indeed, at every stage, they ask the typical question of the research field entered. Once it has been acceptably answered, they move to the next level of analysis. As a first step, they refer to the philosophical and historical roots thereof. Secondly, they question the linkages between capitalism and double entry bookkeeping regardless of contexts. Once the connections between both have been understood, they scrutinise religions as texts and as practices, for

there is no distinction between meta-theory, theory and practice, which are all co-produced rather than existing out there. It is through looking at chains of alliances, translations, enrolments, interestments and so forth that we can describe how reality is fabricated, thereby providing a strong explanation (Quattrone, 2004b, p.240).

Ontologically speaking, the segmentation of these studies into two stages demonstrates vast awareness. When connecting theological approaches to accounting thinking, they observed that the crossing issue was stewardship of God's resources. To the question of how to honour God's will, they responded that it was thanks to stewardship of His blessings. As the realm of accounting tends to be the use and the balancing of money, they have narrowed stewardship to financial stewardship. As stewardship is a manifold notion, each piece of work has addressed one dimension thereof. The researchers from that stream have conducted the ontological process further than those from the dichotomy approach. Thereby, they have demonstrated a similar ontological awareness to that of the historical stream.

3.2. The epistemo-methodological continuum

The two streams of literature demonstrate epistemological and methodological variations. They apprehended the linkages between accounting and religion as reality from competing philosophical stances (Guba and Lincoln, 1994). The dichotomy stream is lightly positivistic, whereas and the religious experience stream is more interpretive. Quattrone (2000, 2004b) and Lowe (2004a, b) outline that one danger of positivistic positions is that the perspectives adopted could be narrow. By systematically taking a single-stream reality, scholars make of it the mainstream. That latter is characterised by the termination of discussions on its core assumptions and methodologies. The theory itself is then taken for granted as the expression of external reality (Holstein and Gubrium, 1994; Schwandt, 1994). Accordingly, in the case of accounting in religious organisations, the sacred-secular dichotomy appears as reality to many scholars.

3.2.1. The dichotomy approach: a light positivistic scheme

Whatever their label, the dichotomies stressed between accounting and religion highlight a systematic mode of thinking. The systematic *a priori* construction of categories does not only highlight ontological limitations but also a uniform apprehension of the world. Scholars who identified a sacred-secular divide implicitly assumed that reality was objectively in Durkheim's (1898) and Eliade's (1959) thoughts that religion distinguishes the sacred sanctuary and the clergy from the rest of the world (accountants for instance). They took for granted that sociology of religions would be the universal and transcendental reality of

accounting in a religious setting (Booth, 1993; Laughlin, 1988; 1990; Lightbody, 2000; 2003), although it is one among others.

Only few works have attempted to discuss the externality of the sacred-secular divide (Irvine, 2005; Parker, 2001; 2002). Using grounded theory methodology, Parker intended to grasp the nature of the linkage between accounting and religion in the Victorian Synod Church of Australia. Consistent with his grounded theory approach, he did not rest upon the sacred-secular theory. But finally he positioned himself vis-à-vis it. In doing so, he implicitly appraised that it is the reality of our knowledge on accounting in a religious organisation. Similarly, explicitly testing the sacred-secular divide in the Anglican Church of Australia (Irvine, 2005) contributed to make of it the external reality on the linkages between accounting and religion (Kreander et al., 2004; McPhail et al., 2004; 2005).

Methodologically, dichotomy-based works have recourse to historical tools. They circularly postulate the conclusions (Laughlin, 1988; 1990). In brief, there is a sacred-secular divide, because Durkheim (1898) and Eliade (1959) have stated it. Or, they consist of a management-centric literature review (Booth, 1993) wherein prior non-managerial literature is ignored. Or, these studies are interview-based and neglect both dimensions (Irvine, 2002; 2003; 2005; Lightbody, 2000; 2003), insofar as only discourses count. External people have relied on assumed objective methods for the apprehension of religious communities¹. Laughlin and Booth seem to consider that the reality of the sacred-secular divide is located in archives or in managerial literature. The challengers of the sacred-secular divide combined interviews with

¹ Laughlin's biography is somewhat different, for he was involved in the Church of England as a minister. Since he resigned, he has been uncomfortable with religious issues. This has probably influenced the positioning of his research. However, his works do not reveal his linkage to the religious community studied. Therefore, I consider that he has never been connected to the Church of England.

ethnographic methods. They were immersed in the field and relied on their personal journey to apprehend it. This led them to observe that the sacred-secular is constructed and animated by the clergy and churchgoers (Irvine, 2002; 2003; 2005; Parker, 2001; 2002).

Gallhofer and Haslam, (2004) and Moerman (2006) outline that the sacred-secular-divide literature is the combination of strong assumptions in two fields. These works take for granted (as external reality) the classic theology that prevails in developed countries and neo-classical views on accounting, as the agency theory (Laughlin, 1990). Notwithstanding, Gallhofer and Haslam as well as Moerman recall that there are other theologies that would deserve to be taken into account and that accounting is not by essence financial markets-oriented. Like Hoskin and Macve (1986) and Quattrone (2004a), they point out that double-entry bookkeeping was introduced long before the industrial revolution and subsequent capitalism. They warn that there exist alternative views both on accounting and on religions of whose combination could lead to different conclusions. To them, it is probably inconvenient, as it would question the objective reality of the researcher (the sacred-secular divide). Gallhofer and Haslam as well as Moerman claim a radical positioning to accounting and theology and expect to warn from monolithic positivistic research.

In brief, assuming or disputing the sacred-secular divide rests upon light positivistic schemes. These are light, inasmuch as all others seek to find reality out of the mere accounting literature. Such epistemological stances are delineated in methods aiming at making the field and the external researcher objective.

3.2.2. The religious-experience approach: understanding accounting practices

Unlike the sacred-secular-divide thinking, authors observing accounting as a religious practice do not make the assumption that it is. Rather, it is a conclusion at which they arrive. Consequently, even their research objectives do not suggest any expected outcomes. They intend to examine and understand controls and accountability (Berry, 2005a; Jacobs, 2005; Jacobs and Walker, 2004), accounting and accountability (Hoskin and Macve, 1986; Quattrone, 2004a; 2008) or investment practices (Kreander et al., 2004). Such research aims highlight interpretive schemes (Quattrone, 2000).

That stream of research claims neither external reality nor universal theories that would explain it. As explaining implies predictability and recommendations, interpretive research purports to establish the interconnections between various perspectives (Holstein and Gubrium, 1994; Schwandt, 1994). This means that reality is perceived and constructed by the actors themselves and by the researcher (Quattrone, 2000; 2004b). This borrows from positivism and constructivism at the same time to construct the interpretations of what reality is. The recourse to other disciplines is bound to a constructivist approach inasmuch as reality is not considered as disciplinary. Instead, it is considered as constructed by all actors involved in the process. And they are not all accounting scholars. Hence, the interrelations between the perceptions of accountants, accounting scholars, churchgoers, theologians, social scientists, ministers, and the scholar himself contribute to the construction of the connections between accounting and religion. None of these actors can be deemed as more competent than the others at grasping reality, for their concerns and typical questions vary.

The approach also borrows from positivistic schemes insofar as authors tend to think that reality is in the other disciplines. Referring to theologians, Jacobs (2005), Hardy and Ballis (2005) or Davison (2004) tend to think that they are closer to the reality because they have a better knowledge of the typical question of the religious discipline. Quattrone (2000) warns that overconfidence in other disciplines leads to other shortcomings. Indeed, the researcher can be blinded by trans-disciplinary thinking and unconsciously believe that these other disciplines embrace reality *per se*. The faults of the sacred-secular-divide approach could become those of the religious-experience thinking. This, if the researcher does not keep questioning the typical questions of the fields studied.

Consistent with their epistemological stance, some pieces of work from the religious-experience-stream combine the researcher's personal journey with interviews. If so, they triangulate ethnographic accounts with discourse coding (Adler and Adler, 1994; Altheide and Johnson, 1994; Clandinin and Connelly, 1994). Parker is a member of the Victorian Synod Church of Australia. Irvine regularly attends the Australian Anglican Church. Berry is a member of the financial board of the Church of England. The methodology section of their articles specifies this clearly. For instance, Berry (2005) connects the positioning of his research to his personal journey.

The author was an actor in the institution[1] and hence a participant observer. It may be argued that detachment is impossible for as the holder of both tacit and explicit standpoints. I will automatically privilege one set of views. This may turn out to be the case. Perhaps the dialogues I have had with other actors, including members of the original Commission, members and officers of the General Synod, will provide the stimulus for internal and external reflexivity that will be needed to pursue this study. The case was written from the

constructionist standpoint, that is it was developed around the idea that organisations and their control and accountability processes are constructed and reconstructed by the interaction of agents who are themselves enacting aspects of the social institution in which they act. This case is an example of such a process (Berry, 2005, p.256).

Like Berry, the others relied on their personal journeys. They combined and triangulated data collected from their experience as churchgoers and as financial-skilled with internal documentations and interviews. Those who do not claim their belonging to the organisation combined archival work and interviews (Hardy and Ballis, 2005; Jacobs, 2005; Jacobs and Walker, 2004; Kreander et al., 2004).

To sum up, accounting-as-religious-experience approaches all adopt an interpretive scheme. In all pieces of work, the dataset was composite. The analysis consisted of triangulating data. The researchers pointed out the convergence of the various empirical evidences. Quite in a few cases, the dataset counted *inter alia* on the personal linkages between the researcher and the congregation. Consistent with the ontological assumptions, the triangulation of various methods would allow grasping several facets of the same object.

3.3. Conclusions and the fallacy of middle-range thinking

The present section deepens the nature and the reliability of the conclusions drawn from each stream. For that purpose, it looks at the range of theorising. Stream by stream, it focuses on the structuring and of the generalisability of conclusions. Different journeys lead the two

approaches to middle-range theorising. The conclusions of the historical stream, though scattered, converge to the revelation of accounting in Monotheistic religions. The dichotomy stream, thanks to oversimplifications of reality converges to semantic divorces. Lastly, the various pieces of research in the religious-experience stream have non-comparable conclusions. Scientific knowledge is scattered too.

3.3.1. The dichotomy approach: homogenous middle-range thinking

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

Jacobs (2005) explicitly considers that the sacred-secular divide is a middle-range theory. As such, it calls for further investigations and developments. Middle-range thinking implies that the level of prior theorisation and of that the nature of methods are medium (Laughlin, 1995; Lowe, 2004a; b). Middle-range theories enrich the scope of knowledge and subsequently the scope of available theories. As Laughlin (1995) and Lowe (2004a) note, they produce a change in the structure of knowledge and allow ongoing developments. Once these theories are available, they enhance the level of theorisation and change the environment of

knowledge (Laughlin, 1995; Lowe, 2004a; b; Quattrone, 2004b). The researcher faces two choices: either he theorises beyond the middle-range theory (Lowe, 2004a; b; Quattrone, 2004b); or he implicitly grants it the status of long-range theory (Laughlin, 1995). Jacobs' critique on the sacred-secular divide calls for further developments. For him, that theory shall serve as a starting point for research.

3.3.2. The religious-experience approach: scattered scientific knowledge

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

The understanding of the linkages between accounting and religion has focused on various topics and has rested upon various methodologies. Some works adopted historical perspectives (Hoskin and Macve, 1986; Quattrone, 2004a), or introduced theological views (Berry, 2005b; Davison, 2004; Hardy and Ballis, 2005; Howson, 2005; Jacobs, 2005; Jacobs and Walker, 2004). Other writings brought philosophical insights into that linkage (McKernan and Kosmala, 2004; 2007) or adopted radical perspectives on accounting and religion (Gallhofer and Haslam, 2004; Moerman, 2006). Consequently, such scattered knowledge

suffers from a paucity of reliable concepts. Each work brought its own concepts from its perspective and seemed to ignore the others, by rarely quoting their observations or conclusions. There are very few connections between them. So that it becomes difficult to construct a comprehensive understanding of the object. In fact, only two articles attempted to reassemble and to conceptualise prior research. *Jurisdictional clashes* (Jacobs, 2005) explain the tensions between occupational groups from the perspective of bargains for the control of the organisational resources. *Covenant, constitution and contract* (Berry, 2005b) insist on ontological practices of accountability in a religious setting. These middle-range conclusions call for later structuring into a grand theory of stewardship/accountability to God.

The present section assumed that research is a continuum and that methodology choices and the theorising process should not be disconnected from ontological and epistemological issues. Referring to Lowe (2004a, b) and to Quattrone (2000, 2004b), we argued that research is a continuum. Two streams of research evidence two continua. In short, the purpose of the research influenced the ontological awareness of the researcher. Consequently, this evidenced his/her epistemological stance and preferences and the choice of methods. Correlatively, the generalisability of conclusions is influenced. Despite different journeys, the two streams arrived at middle-range theorising. The sacred-secular-divide stream oversimplifies the linkages between accounting and religion. The other two streams bring more sophisticated insights into these. But they highlight scattered scientific knowledge. The table below summarises the two streams of literature on the linkages between accounting and religion.

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

Figure II/ 1. Two streams of literature on accounting and religion

As both streams of literature have led to middle-range thinking so far, they implicitly call for further investigations until the academia agrees on a long-range view on the linkages between Accounting and Religion. The figure on the following page synthesises the sole accounting literature on the linkages between accounting, religion and theology.

Concluding remarks

In the accounting literature, one stream claims that accounting in a religious organisation highlights a sacred-secular divide. The other stream arrives at the opposite conclusion that accounting and accountability are religious practices. These conclusions were drawn from the observation of the same contexts: the Church of England (Kreander et al., 2004; Laughlin, 1988; 1990), the Australian Church (Irvine, 2005; Lightbody, 2000; 2003) and in general British or Australian denominations (Berry, 2005b; Howson, 2005; Jacobs, 2005; Jacobs and Walker, 2004; Parker, 2001; 2002). Only two articles brought historical perspectives into the Roman Catholic Church (Hoskin and Macve, 1986; Quattrone, 2004a) or relate to non Anglo-Saxon contexts (Gallhofer and Haslam, 2004; Moerman, 2006). Most articles on the linkage between accounting and religion were informed with a case study. Five of them happened to be conceptual papers (Gallhofer and Haslam, 2004; Moerman, 2006; Hardy and Ballis, 2005; McKernan and Kosmala, 2004; 2007) and one was a literature review (Booth, 1993).

One body of researchers were religious outsiders *vis-à-vis* the denomination studied. These tended to see accounting as imposed to the organisation. From one study to the other, they purported to test the *Sacred-secular* divide or to apply Booth's framework to other religious denominations. To this end, they had recourse to semi-structured interviews. They concluded on the existence of dichotomies between accounting and religion. Their work turned full circle: the starting point was coincidentally the conclusion. On the other hand, the tenets of the other stream happened to be religious insiders. Their religious belonging helped them understand the major issues of accounting in a church. In particular, their stance evidenced that they had no preconceived opinion on the conclusions. Using ethnographic methods and

any other type of data, including interviews, they traced how religious people constructed accounting. They arrived at the conclusion that accounting is a religious practice.

A similar object and similar concerns neutralised most biases in the scrutiny of the scientific continuum. Interestingly, studying accounting and religion allowed emphasising how the researcher constructs his object. It is likely that the research question conveys one's ontology. That latter strongly influences the epistemological stance of the researcher. This appears in the methods employed and the evidential journey unto the conclusions and the actual contribution of research. Ontological awareness makes conclusions unpredictable, whereas ontological unawareness makes those predictable. It is likely that the contribution to scientific knowledge would be linked to the unpredictability of conclusions. Having said that, we only highlight two ideal-typical research continua. In between, there may be numerous approaches that borrow from both. By this research, we wanted to advise emerging scholars and PhD students of the major issues in designing a research.

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