**Accounting history and religion: A review of studies and a research agenda**

**Abstract:**

Since around 2003, the number and extent of studies into accounting history and religion has increased significantly from their prior scarcity. This growing interest in the junction of accounting, religion and theology recognises the social and economic importance of belief systems and religious institutions. Yet, publications are unevenly distributed, with a focus on a micro-perspective - analysing the manner in which accounting is practised within organisations. Few studies take a macro-perspective to consider how religion influenced (or potentially could influence) accounting outside of religious institutions. The purpose of this paper is to review the contributions in the last three decades, to highlight the topics that remain relatively unexplored, and thus to encourage more research into accounting history and religion. Opportunities for extending knowledge include: comparative studies, studies of countries, people and faiths that have been left largely unexplored, and from theologians and key concepts (such as ethics) which impact academic understandings, as well as the practical application, of accounting.

**Key words:** Accounting history; religion; literature analysis; sacred-secular divide; accountability

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**1. Introduction**

A decade ago, in introducing a special issue on the topic, Carmona and Ezzamel (2006: 117) noted that “[r]esearch on the relationship between accounting and religion or religious institutions is remarkably sparse”, despite these institutions’ influence in society. For example, in Fleischman and Radcliffe’s (2005) review of major developments in accounting history during the 1990s, no studies of religion were listed, and Baňos-Sánchez Matamoros and Gutiérrez-Hidalgo (2010) estimate that in the period 2000-2008, merely three per cent of papers published in the main accounting history journals were in the ‘religious sector’.

In the contemporary context, McPhail, Gorringe and Gray (2004) note some concern that accounting academe may not have taken religion and theology seriously. Nevertheless, Walker (2006: 114) notes “increasing interest in the intersections between accounting and religion in historical contexts”. Such interest reflects the social and economic importance of religious organisations, particularly in the historical context permeated by religion, and where religion provided the roots of institutional life. Examples include accounting in early Egyptian funerary temples (Ezzamel, 1997), parishes and therefore the inception of local government in Britain (Webb and Webb, 1924), Jewish temples (Fonfeder, Holtzman and Maccarrone, 2003), and Buddhist temples (Liyanarachchi, 2009). As religious organisations developed, not only did social understandings of organisational practice and governance mature, but accounting and accountability were ‘born’, progressed and matured. Accounting and accountability were fundamental to the growth of these religious institutions (e.g. Dobie, 2008b; Hong, 2014), and religious institutions were also central to the progression of accounting (e.g. Ornatowski, 1996, Rothstein and Brom, 2013). Further, individual’s faith informed their accounting to, and in, institutions (e.g. Cordery, 2006), and theology has elucidated concepts that are central to accounting (e.g. Aho, 2005; Baker, 2006; Moerman, 2008).

Thus, those who seek to understand, broaden and improve contemporary accounting through a better understanding of history, find accounting to be inseparable from its religious, social and institutional context. The imperative is therefore to reflect on whether the research agenda of accounting history and religion is being progressively built upon, or whether contributions are relatively unconnected. How ecumenical or catholic are the contributions when considered as a body of knowledge? How has our understanding of the relationship between accounting and religion altered, and how does this change over time? Such connections, breadth and depth, are required if accounting’s potential is to be realised.

Accordingly, it is the purpose of this paper to review the contributions in the last three decades by research source, time period, theoretical framework/theme, as well as by faith and region. This affords two views of the contributions, providing a theorization at level two (i.e. differentiation theories) in terms of the schema offered by Llewellyn (2003). Further, the paper refines those views through a conceptual framing similar to that used by Carmona and Ezzamel (2009), by bisecting contributions into ‘micro’ and ‘macro’ perspectives. Micro studies reflect on how accounting has influenced religious organisations’ functioning, and macro perspectives analyse how religious thought has influenced business and social contexts.[[1]](#endnote-2) The micro-macro refinement sharpens the distinctions in the structured categorisations, thus enabling further theorisations (Llewellyn, 2003).

The paper proceeds as follows. First, section two describes the method, and in section three the categorisation is presented. As can be seen from Table 1 below, 12 (13 per cent) of the studies reviewed explored the antecedents of accounting, and these are also discussed in section three. The explicit theoretical focus used most commonly by the contributions was the sacred-secular divide (22 or 24 per cent), followed by accountability (14 or 16 per cent), and these are discussed in section four. In section five, contributions on financing the religious effort are analysed, with the following section considering accounting, religion and the individual. The penultimate section continues the micro-macro analyses, highlights research gaps and proposes a future research agenda for those topics that remain relatively unexplored, before the paper concludes.

**2. Method**

A majority of the research in accounting history and religion has been published in a small number of journals – *Accounting History (AH), Accounting Historians Journal (AHJ)*, *Accounting, Auditing & Accountability Journal (AAAJ), Accounting History Review (AHR)*,[[2]](#endnote-3) *Accounting, Organizations and Society (AOS),* and *Financial Accountability and Management (FAM)* (see Table 1). Accordingly, a two-phase search was undertaken for relevant contributions to inform this literature review: first through a general search and then a specific journal search. Four databases (Proquest, Google Scholar, Sage Premier and EBSCOhost Historical Abstracts) were searched for books, articles and dissertations containing the primary term “accounting history” and one or more of the secondary terms: “religion”, “temple”, “monastery”, “spiritual”, “Christian”, “Buddhism”, “Islam”, “Jewish/Judaism”, “Muslim”. (The term religion is used in the sense that it is belief in, or the worship of, a god or gods.) Second, the journals listed above were also searched individually for articles containing the secondary terms. The abstract of each contribution was analysed to ascertain its pertinence, with suitable contributions being further analysed. Contributions were included if they described or analysed: a religious institution; religious practices in which accounting was central; accounting in sacred texts, or the life/work of a religious leader or theologian and its impact or possible impact on accounting. Case studies of charities or non-religious states, for example, or where the contribution possessed only a passing reference to one of the key terms, were rejected.

The focus was on publications in the last three decades. Similarly to Carmona and Ezzamel (2009: 504), this analysis also drew on ‘histories of the present’ or the more contemporary age as they are “likely to produce many useful insights for those intending to conduct historical research on accounting and religion”. For this reason, publications using data collected prior to 2000 are included in the tables. In addition, the paper notes relevant studies using case study data collected post-2000. Contemporary research shows the relevance of historical studies, provides a broader perspective of research gaps, and also invites re-interpretation of data in light of emerging theories and trends in research. Furthermore, contemporary studies may provide a basis for comparative studies, especially to observe the maturation of accounting and accountability.

Following the compilation of relevant contributions and any other references located, these were analysed against a schema as to the research source, the time period researched, theoretical framework used (where explicit) and themes that were covered. In addition, a theoretical critique of contributions yielded those with a micro-perspective which sought to understand accounting and accountability practices in organisational or personal contexts. These were further divided into those that were informed implicitly by economic rationale (accounting theory) and those that combined narrative with other theories. Macro-perspective studies were those analysing how the practices/beliefs have influenced (or could influence) accounting practise and/or theory. The results of this analysis and the framework are expounded on in the final section.

**3. Categorisations and the search for antecedents/early accounting**

The categorisation of studies is shown in Table 1 and also graphically by year of publication in Appendix One, and by publication source in Appendix Two. Contributions were analysed by Journal (those listed above) and “other” was used for sources with fewer than five contributions. Further, each contribution was categorised by the type: those that are based on a case study (or studies), are an analysis of a theoretical concept, and those that review other studies in this area. As shown in Table 1, there is a predominance of case studies (64/90 or 71 per cent of the total). Apart from these case studies, two further classifications were utilised: theoretical contributions (18/90, or 20 per cent of the total), and reviews of accounting history and religion (8/90, or 9 per cent). The case studies were further analysed by source and whether they utilised explicitly either (or both) of the two main theories – accountability (14/64 or 22 per cent) and sacred-secular divide (22/64 or 34 per cent) – or analysed accounting antecedents (12/64 or 19 per cent).

**Table 1: Main source, theoretical framework/theme and type of contribution on accounting history and religion.**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Published by** | **Total** | **Study Type** | | | **Case Study Theoretical Framework/Theme** | | |
| **Case-study** | **Theoretical Analysis** | **Review of Studies** | **Sacred- Secular Divide** | **Account-ability** | **Ante-cedents** |
| *AH* | 18 | 14 | 2 | 2 | 2 | 6# | 4 |
| *AHJ* | 12 | 9 | - | 3 | 3 | 1 | 2 |
| *AAAJ* | 12 | 8 | 3 | 1 | 9 | 1# | - |
| *AHR* | 8 | 6 | 2 | - | - | - | - |
| *AOS* | 5 | 5 | - | - | 2 | 1 | 2 |
| *FAM* | 5 | 5 | - | - | 3 | 2# | - |
| *Other\** | 30 | 17 | 11 | 2 | 3 | 3 | 4 |
| **TOTAL** | **90** | **64** | **18** | **8** | **22** | **14** | **12** |

\* These were from a range of sources. Two contributions took a Foucauldian lens.

# At least one study considered the sacred-secular divide and accountability jointly.

In addition, the case studies were also analysed by time period, faith and region, as shown in Table 2. This shows a predominance of case studies from the Christian religion (44/64 or 69 per cent) over Islam, Buddhist and other religions. There is also a predominance of studies from Europe (including the UK). Of the 64 case studies analysed in this review, 42 per cent (27) were based on data from Europe and the UK, with 28 per cent (18) from Asia/Oceania, ten (16 per cent) from the Americas, and 14 per cent (9) from Africa and the Middle East (see Table 2). This dominance of Europe, and also English speaking Oceania, over other sites is also highlighted, for example, by Bisman (2012).

Table 2: Time period, faith and region for case studies on accounting history and religion.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Period data from:** | **Total** | **Faith** | | | | **Region** | | | |
| **Christian** | **Islam** | **Buddhist** | **Other faith\*** | **Europe (incl. UK)** | **Asia/ Oceania** | **The Americas** | **Africa/ Middle East** |
| *BC-100AD* | 6 | - | 1 | 1 | 4 | - | 1 | - | 5 |
| *100AD-1500AD* | 14 | 11 | - | 3 | - | 10 | 3 | - | 1 |
| *1500AD-1800AD* | 14 | 12 | 1 | - | 1 | 9 | 1 | 4 | - |
| *19th Century* | 11 | 7 | 2 | 2 | - | 3 | 6 | 1 | 1 |
| *20th Century* | 19 | 14 | 3 | - | 2 | 5 | 7 | 5 | 2 |
| **TOTAL** | **64** | **44** | **7** | **6** | **7** | **27** | **18** | **10** | **9** |

**\*** These included Egyptian funerary rites (Ezzamel, 2005, 2009), Judaism (Fisher and Goldschmidt, 1990; Mandel, 2002; Fonfeder et al., 2003; Barlev, 2006) and Inca (Urton, 2009).

The themes and theoretical frameworks of these contributions are now explored, beginning with antecedents (which are mainly narrative). The narrative turn in research on accounting and religion “has been the cornerstone of historical writing since the very beginnings of recorded history” (Parker, 1999: 21). While not explicitly theorised themselves, they are implicitly informed with an economic rationality where accounting makes visible economic activities (e.g. Prieto, Maté and Tua, 2006, (Alvarez-Dardet Espejo, Lopez Manjon, & Baños-Sánchez Matamoros, 2006). Such narratives provide an invaluable base for reflection and insights to the relationship between accounting and religion. The publications analysed in this section are presented in time period and region order.

Ezzamel’s (2005, 2009) studies into Egyptian funerary temples (1552-1080 BC) are examples of the early need to count and account in religious organisations. He notes that “the genesis of counting seems to be inseparable from accounting” (Ezzamel, 2009: 358). In particular, Ezzamel (2009) provides examples of Pharaohs’ inscriptions of their offerings, which enabled the Pharaohs to be immortalised and also discharge a three-fold accountability to the gods, themselves and their subjects. The temple and its rituals also imposed order into daily life (Ezzamel, 2005, 2009); thus the moulding of a social understanding of ‘appropriate’ practice of accounting and accountability can be observed.

Gao and Handley-Schachler (2003) trace the cultural impacts on accounting in China from around 221BC to the present day. For them, Confucianism “forms the basis of the Chinese dogmatic and conservative attitudes, which have also influenced the development of Chinese bookkeeping and accounting practice … [and] prevented Chinese accounting from measuring and disclosing profits and loss” (Gao & Handley-Schachler, 2003: 55). Thus, they argue, Confucianism played a negative role in the development of Chinese accounting for private entities with Buddhism and Taoism also being influential (although they provide no specific examples) (Gao & Handley-Schachler, 2003).[[3]](#endnote-4) Wissler (2013) is less supportive of this argument.

In her PhD thesis, Hong (2014) further explores the development of Buddhist monastic accounting (in China from the fifth to the ninth century AD), which strengthened monastic discipline, financial management and administration and enabled accountability to be discharged to government and donors. Hong (2014) also traces the manner in which Buddhism contributed to changing the Confucian system. Previously, the emperor was the ultimate landowner and rented it to individuals. Nevertheless, Buddhist monasteries acquired land, cleared it and received donations (some in repayment of debts) (Ornatowkski, 1996). By 780 AD, the Chinese government acknowledged increased individual ownership of land, imposing taxes on the monasteries and other landowners. Hong (2014) provides evidence that monasteries' accounting for land, taxes and other activities (derived from Buddhism's Indian roots and part of the *vinaya*, or monastic law), introduced the entity concept to Chinese society.

From Sri Lanka, Liyanarachchi (2009) explains rock inscriptions that were accounting antecedents in Buddhist temples from the ninth and tenth century AD. Wissler (2013), in his analysis of later artefacts - nineteenth century temple ‘stelae’ (stone tablets) - furnishes further detail of the impact of Buddhism and Taoism (Daoism) on Chinese accounting practice. Wissler’s (2013) organisational study finds the stelae discharged accountability to donors, and that temple practises such as ritual burning symbolised accountability towards the gods. These practices reduced the ability to embezzle funds and were important in the development of Chinese accounting (Wissler, 2013).

Similarly, Zaid (2004) argues that accounting was necessary from the earliest days of Muslim society (624AD) in order for traders to calculate the *zakat*, or religious levy required by the Quran, the Islamic Holy Book. Zaid (2004) also provides a number of other examples of accounting within the Islamic state, which he hypothesises would have influenced early Italian accounting. Quattrone (2004: 675) agrees that early Italian accounting practices were “underpinned by multiple spiritual and religious instances”, which potentially included those from other faiths.[[4]](#endnote-5)

The accountability required through religious confession, as well as accounting for tithes or levies, can also be observed in other antecedent studies, such as from the *khipu* kept by the Incas (pre-1532). These provided a system of knots that could be tied and untied in a balancing system which is redolent of double-entry (Urton, 2009). *Khipu* were also used for tallying confessions to society and later to Roman Catholic priests (Urton, 2009). Confession is firmly rooted in Judaism and Christianty, as evidenced by Quattrone (2004) and Aho (2005). For example, Aho (2005) notes laypeople needing to recount their sins “one by one” and the church exacting penance.

The antecedents of double-entry bookkeeping is a perennial topic for debate (Zan, 1994), and is relevant here, given Pacioli’s membership of a religious order. Despite the recognition of Pacioli as the 'father of accounting', Aho (2005) notes that double entry bookkeeping was in use in Tuscany from 1327 [in the *Massari* accounts of the city of Genoa (*Massari* were city treasury officials)], around 150 years before Pacioli’s 1494 treatise. He states that the main reason for double-entry bookkeeping was to show accuracy, with calculations of profit/loss and capital being secondary (Aho, 2005). Bisaschi (2003) provides a further example of development towards double-entry in the Venerable Society of the Living and the Dead in Parma (from 1304-1895), as their accounting journals and books increasingly used credits and debits in a tabular system. Double-entry bookkeeping evolved to deal with the information needs of the market, the significant assets and business interests of the Franciscans, and household activities (Bisaschi, 2003; Derks, 2008). Derks (2008) also identifies the development of economic theories through the 13th and 14th centuries by non-conformist Franciscan monks who, he believes, would have strongly influenced Pacioli.

Dobie’s (2008a, 2008b, 2011) analyses of financial accounting, controls and management accounting in English priories in the Middle Ages provide early examples of practice. Three later narrative US-based studies also report practice. Swanson and Gardner (1986) analyse the rise of canonical accounting in the Episcopal (Anglican) Church in nineteenth century USA, narrating the requirement for parishes to provide statistical and demographic reporting and, eventually, also financial data. Faircloth’s (1988) study of the Shakers (the United Society of Believers) shows their emphasis on accounting procedures and policies (including auditing), reflecting the Shakers’ emphasis on efficiency and effectiveness. Further, Fuglister and Bloom’s (1991) study of Quaker accounting in Massachusetts (from 1791-1860) highlights the Quakers’ adherence to paying their debts, frugality, and the operation of barter in this simple single-entry system.[[5]](#endnote-6)

In addition, two narrative studies of non-denominational, Christian charities also extend knowledge of practice: Swanson and Gardner’s (1988) research on the United Society for the Propagation of the Gospel (an English society that sent missionaries to the US) describes the internal controls, financial reporting, and the push for auditing. Trigg and Nabangi’s (1995) study of financial accounting practices in the US-based Habitat for Humanity is a call for better financial accounting standards - one which continues to be echoed today in the charity sphere (see, for example, Crawford, Morgan, Cordery, & Breen, 2014). Accordingly, while these publications on antecedence are largely narrative, they evidence the development of accounting for personal piety, organisational accountability, and for managing religious institutions.

With the rise of ‘new accounting history’, explicit theoretical and analytical perspectives in accounting history research have increased (Fleischman & Radcliffe, 2005; Carnegie & Napier, 2012; Carnegie, 2014). For example, while they provide examples of an antecedent, Dixon and Gaffikin (2013) also theorise their case study of Kiribas – a small group of islands in the Pacific. Dixon and Gaffikin (2013: 695) trace the changes in Kiribas from the 1820s to the present day and, specifically relating to this study, the manner in which Christian missionaries (both Roman Catholic and Protestant) brought “a new set of accountability-related concepts” to the islands, in particular those relating to personal piety. Nevertheless, they critique the lack of accountability back to the Kiribas people by the churches. Accountability is one of the two main theories predominating in accounting history research, along with the sacred-secular divide, as shown in Table 1 and now discussed.[[6]](#endnote-7)

**4. Theories in organisational resourcing**

*Sacred-secular divide and resources*

The sacred-secular (or profane) divide has risen to particular prominence in accounting history (Funnell & Williams, 2014) since it was introduced into the contemporary accounting literature by Laughlin (1988). This divide is aptly summarised by Bigoni, Deidda Gagliardo and Funnell (2013), calling on the arguments of Eliade (1959) and Durkheim (1976). The argument dichotomises a clash between sacred (religious) practices and secular or profane practices, with the sacred being prioritised and secular elements expected to facilitate the achievement of the sacred ‘agenda’ (Laughlin, 2007). Accounting is often described as secular and its practice is resisted when it constrains the sacred.

Nevertheless, this framing is contentious and Laughlin (2007) agrees the concepts are ‘slippery’. In particular, while some authors locate the scared-secular divide internally in the religious organisation they study (for example, Laughlin, 1988, 1990; Booth, 1993), others argue vehemently that, in other religious contexts, there is no sacred-secular divide. These include historical studies (Irvine, 2002; Fonfeder, et al., 2003; Quattrone, 2004; Ezzamel, 2005; Cordery, 2006; Kuasirikun & Constable, 2010; Paisey & Paisey, 2011; Bigoni et al., 2013; Herda, Reed, & Bowlin, 2013; Leardini & Rossi, 2013) and organisations studied in this century (Jacobs & Walker, 2004; Kreander, McPhail, & Molyneaux, 2004; Irvine, 2005; Jacobs, 2005). Different belief systems (and the subject organisations) may perceive accounting practices differently as either sacred or secular (Laughlin, 1988; Booth, 1993; Hardy & Ballis, 2005; Jacobs, 2005). Indeed, Abdul-Rahman and Goddard (1998: 185) state “Islam does not concede the dichotomy at all” (with religion extending to every human activity and the *Quran* foretelling 'the day of accounting').

McPhail, Gorringe and Gray (2005) note concern with the ‘rigidity’ with which the concept has been applied. Along with Jacobs (2005), Irvine (2005) and Hardy and Ballis (2005), McPhail et al. (2005: 188) call for a “more sophisticated, both and perspective”. Nevertheless, despite its contentiousness, organisational analysis and theoretical arguments for and against it, as yet no typology has been developed to assist those who might wish to explain the phenomenon (Hardy & Ballis, 2005). Accordingly, Hardy and Ballis (2005: 251) “suggest a need to consider other ways of conceptualising the roles of accounting and accountability in religious organisations”. They promote Niebuhr’s (1951) distinction of internal and external history as a way to gain more insight into complex religious institutions (especially those of different creeds), combining, comparing and contrasting the internal history (the participant’s experience - an emic view) to the external history (the perspective of an outside observer - an etic view).

Scarce resources are an issue, with Laughlin (2007) noting that organisations’ and professionals’ searches for full resourcing are idealistic and unlikely to be fulfilled. Laughlin (1988) appears to argue that, in times of growing wealth and popularity (such as following Augustine’s conversion of King Ethelbert in 597AD), converts and adherents will willingly resource the centre and accounting does not limit the centre’s growth. Hence, the lack of a divide is observed in a number of contributions studying wealthy periods. For example, Ezzamel’s (2005) analysis of ancient Egyptian funerary temples (from 2700-2181 BC), finds counting and accounts were instrumental in ensuring the daily cycles of the temples could continue; and similarly, Fonfeder et al. (2003: 90) observes that, while sacred roles were prescribed in the ancient Jewish Temple (823 BC to 70 AD), and these roles were separate from those held by laypeople, “[t]here was no separation between secular accounting processes and sacred service”. In addition, Herda et al. (2013), in their study of the Dead Sea Scrolls left by the Essene community from Qumran (around 100BC-74AD), argue that accounting was intertwined with the Essene’s belief system. This is evident from the manner in which initiates’ deposits to the communal fund were accounted for, the management of communal assets, the system of taxation and re-distribution, the system of fines or ‘rebukes’, and the regulations as to with whom Essene community members could trade (Herda et al., 2013).

Also from a time of plenty, is Paisey and Paisey’s (2011) study of the pre-Reformation Scottish church (in the late fifteenth century). There, Bishop Elphinstone managed a system of appropriation from the parishes, building up the wealth of the Aberdeen cathedral. Further, the church owned vast tracts of land providing rental income and further wealth. Paisey and Paisey (2011) assert that Elphinstone carefully managed this wealth so that the church could achieve its mission and, accordingly, fused the sacred and the secular, rather than perceiving these concepts to be rigidly divided.

As can be seen from Bigoni et al.’s (2013) study of the Roman Catholic Italian Diocese of Ferrara (in 1431-1457), accounting was used to ensure that money and goods were used for their correct purpose (see also Aho, 2005). Bigoni and Funnell (2015), in analysing the same data using Foucault’s concept of pastoral power (along with governmentality) note that this accountability was also demanded as an exercise of power, and in order to restore the pastoral power of the bishops over the priests. Accounting was used to assess whether priests lived in accordance with Roman Catholic principles and proselytised as they were required, and, through sanctions and rewards, to mould the priests’ behaviour (Bigoni & Funnell, 2015). (Similar behaviour can be observed in post-World War Two Jewish aid – Fishman and Goldschmidt, 1990)

Leardini and Rossi’s (2013) study from a similar period also finds accounting supporting the hierarchical power relations within the monastery. In addition, it supported the peer relationships between the sacrist (the monk responsible for the church administration) and the procurator (the monk responsible for the monastery’s administration). Nevertheless, in his study of accounting and accountability practices in the Society of Jesus in Italy in the 16th and 17th centuries, Quattrone (2004) warns against seeking a unitary rationale (to the exclusion of others) for the various accountings given.

The context matters; for example, Kuasirikun and Constable (2010: 806), in their study of early Bangkok accounting, comment that accounting was “closely connected with and helped constitute cardinal Buddhist cosmology”. Their research interrogates governmental accounting; nevertheless, religious concepts and political structures interacted to justify the use of accounting in temples as well, without a sacred-secular divide.

From Malaysia, Abdul-Rahman and Goddard (1998) analyse two State Religious Councils required to administer Islamic affairs, in particular the *zakat* or Islamic tax. There was no significant separation between the sacred and secular, however, the operation of accounting was restricted by the power elite and culture operating in each organisation (Abdul-Rahman & Goddard, 1998). Other large and/or growing religious institutions in the modern day (such as those studied by Kreander et al., 2004; Irvine, 2005; Jacobs, 2005; Hiebl & Feldbauer-Durstmüller, 2014) also evidence a lack of this structuralist divide. These studies posit accounting as integral to the ongoing management of resources donated to the respective organisations, rather than being merely a subservient facilitator.

The reduction of resources available to the sacred mission may heighten the demonization of accounting. Rather than wealth, popularity and plenty, authors now note the decline in conversions and adherents, with “the gradual secularisation of society” from 1830 onwards (Laughlin, 1988: 32). Lightbody’s (2000, 2003) case study church faced a financial crisis as, despite its size (having 22,000 employees and over Au$5 billion in assets), it had experienced a 39 per cent decline in congregational attendance from 1991-1996 and a decline in parish support for the centre of an average of five per cent per annum. Similarly, resource constraints were faced by the case studies sites researched by Parker (2001, 2002) and Kluvers (2001). In particular, Kluvers (2001) notes that, in parishes facing decline, the parish priest limited the ‘secular’ function of budgeting by taking control, or reducing the lay input into such processes, while in growing (and younger) parishes, this was less likely to occur.

Resource constraints are likely to cause tensions and a readiness to lay blame on ‘secular accounting’, when the ‘sacred mission’ cannot be achieved. While the sacred-secular divide has been used to describe the role of accounting in religious institutions, this theorisation has also been extended, for example, to the ‘caring professions’ (see, for example, Broadbent, Dietrich and Laughlin, 1996) to explain the clash when professionals believe their values/desires are being eroded or constrained by limited funds and other controls on spending.

In addition to an internal analysis, the sacred-secular divide has also been used to analyse the manner in which the government attempted to control the Spanish Brotherhoods from 1769 (Alvarez-Dardet Espejo, et al., 2006). The Brotherhoods were an important lay movement which encouraged and expanded public worship (including funding the celebration of religious festivals), undertook charitable activities and, more controversially at the time, also supported ‘profane’ social activities (such as music, lunches etc.) (Alvarez-Dardet Espejo et al., 2006). Alvarez-Dardet Espejo et al. (2006) note that, in an attempt to diminish the influence of the church, the Spanish government sought accountability from these Brotherhoods, first by attempting to suppress their sacred activities but then, when this was unsuccessful, by requiring accountability for their expenditures on profane activities which (they believed) were corrupting the sacred sphere. It appears that the Brotherhoods reacted in much the same way as Lightbody’s (2000, 2003) financial managers, as described in the next sub-section.

*Emphasising accountability when resources are scarce*

It may be that, in the struggle for resources, as spiritual or religious facets of life are secularised or have reduced influence, there is a need to improve accounting and financial practices, to better manage the available resources (as shown in Dobie, 2008b). Dobie’s (2008b) study of English priories from 1200-1500 finds that, in order to reduce financial vulnerability (due to a decline in popularity and increase in taxation), priories took managerial steps to increase efficiencies. Certainly the need for better information also saw the rise of management accounting (opportunity costs, temporal accounting and calculation of profitability) in the Monastery of Guadalupe (Llopis, Fidalgo, & Méndez, 2002). The ‘livestock sheets’ comprising this system, along with an austerity policy, “provided the Monastery with a way out of the economic crises during the seventeenth century” (Llopis et al., 2002: 220).

In another example of garnering resources, Irvine’s (2002) study of the early Salvation Army in England (1865-1892) tracks the development of novel fundraising tactics which were important for resourcing that denomination's social work. She asserts that resource-dependent organisations need accounting to discharge accountability, and to assist in the continuing legitimacy of religious organisations [as can also be seen in Cordery’s, 2006 study of early Methodist missionaries in New Zealand (1819-1840)]. In this latter study, Cordery (2006) analyses whether the geographical distance from their English “Head Office” allowed the missionaries to be acculturated away from discharging accountability as expected. Nevertheless, the missionaries’ communications included inventory records and ledger accounts, evidencing strong accountability for donated goods and funds.

This seeming lack of a divide between sacred and secular, and yet the need for donated resources to be accounted for and to be used wisely, can also be seen in holy texts, such as the rebuilding of Solomon’s Temple (see 2 Kings 12: 4-16 where, following the lack of work in rebuilding by the priests, the royal secretary and high priests jointly counted donations and handed them over to carpenters and builders who could undertake the necessary work). Barlev’s (2006) analysis of Moses’ leadership in Exodus 38:21-31, Talmud passages and midrashic parables, also highlights accountability as a theme.

The use of accounting and accountability to control resource-depletion is not limited to historical examples (Dobie, 2008b; Bigoni et al., 2013), but is also prevalent in twenty-first century studies (for example, Jacobs, 2005; Hiebl & Feldbauer-Durstmüller, 2014). However, accountants who carry out the record-keeping and control are often held responsible for the inherent tensions caused by such control, rather than an organisation recognising that the function is a necessity in order for it to achieve its goals in a resource-constrained context. Thus, a number of studies using data from the late twentieth century analyse the strategies of accountants who join this struggle for control of scarce resources (Lightbody, 2000, 2003; Parker, 2002). Laughlin (1990) shows the resource squeeze in a ten-year comparison of the Church of England’s expenditure and growing centralisation between 1973 and 1983, but not the actions of financial managers *per se*.

Parker’s (2001, 2002), investigation of data from the Uniting Church Victoria Synod (Australia) in the late 1980s, finds that this organisation’s emphasis on community and consultation, in conjunction with resource pressures, led to short term satisficing decisions rather than longer-term strategic planning. He terms this ‘reactive planning’ (Parker, 2001). The church dealt with the complexities of its operations in what appeared to be a chaotic manner, with budget negotiations being used to ‘control’ and manage the apparent contradictory and ambiguous attitudes within the organisation (Parker, 2002). This system may well be frowned upon by for-profit strategic management accountants, but is prevalent in other not-for-profit organisations (for example, Hatten, 1982; Crittenden, 2000; Kluvers, 2001)

To inform us of possible strategies used by church financial managers in resource-constrained organisations, Lightbody’s (2000, 2003) study dichotomises ‘shielding’ sources of income from other budget participants (i.e. hiding them from view) and ‘storing’ or conserving funds so that the scarce resources are not depleted. Alvarez-Dardet Espejo et al.’s (2006) study provides an historical manifestation of this type of behaviour which continues, as shown in the recent statement from Cardinal George Pell, the Roman Catholic Prefect of the Secretariat for the Economy at the Vatican.[[7]](#endnote-8)

Roca (2010: 243) researches similar behaviour in the Benedictines of Montserrat (1900-1936), who had been previously subjected to a “pendulum-like motion between pro-clerical and anticlerical governments”. In 1890, money and jewels were hidden (in fear of state theft), but by the early 1900s, the community received approval from Rome to secure property by vesting it in individual monks. By 1913, a public company was established. While this is a similar tactic to that used by the Jesuits from 1883, unlike them, the Benedictines ensured that their beneficial ownership was masked. Further fear of expulsion (from 1934) brought a change of objectives to focus on liquidity and growing commercial services. Such defensive strategies ensured the continued success of this enterprise.[[8]](#endnote-9)

Analysing 151 German-speaking Swiss and West German Benedictine abbeys from 1000AD to the present day, Rost et al. (2010) discuss corporate governance and agency problems that may impair an organisation’s performance. Only 26 of these monasteries still exist, with the great majority closing due to external factors (for example, secularization). Nevertheless 20 (13.2 per cent) were identified as closing due to mismanagement and nine (6 per cent) due to control problems. Rost et al. (2010: 97) cite this low level of endogenous failure as evidence that the embedded Benedictine control framework can “solve principal-agency problems”. It comprises: common values and integration of new members, internal monitoring (of monks by monks), and democratic governance by the Benedictine Congregation.

The cellarer is an important internal monitor in abbeys and Prieto, et al. (2006) provide an historical view of the cellarer’s role in Silos (Spain) in the eighteenth century. They state that, by working through the 67 chapters of the cellarers’ training manual (*Indirizzo digri Economica*) written in 1586, cellarers could become proficient in a modified double entry bookkeeping system. This system provided information for decision-making, as well as enabling the cellarer to discharge accountability to their monastery council and the wider church (Prieto et al., 2006).[[9]](#endnote-10)

While recognising the call for alternative framings of the tension between mission and resources (potentially ‘sacred’ and ‘secular’) and the need to be accountable to external and internal stakeholders, these studies of internal strategies may provide a fruitful base from which to generate a more informed typology of religious organisation types and accountants’ roles within them. For example, Hardy and Ballis (2005) draw on Niebuhr’s narrative history, while other authors in the not-for-profit sector (for example, Froelich, 1999; Irvine, 2002; Mourey, Eynaud, & Cordery, 2013) draw on resource dependency or legitimacy theories to explain organisational responses to constraints. These theories may provide a way forward for future researchers in this area.

**5. Institutional scenarios – religious enterprise**

Core to accounting is the revenue that finances operations and expansion. Accountability demands require an answer from those who have provided the resources, as to how it has been used. While Laughlin (1988) notes that much of the financing for the Judeo-Christian effort comes ‘from below’ (that is, from donations, tithes, or taxes on the population), on the contrary, Rothstein and Broms (2013) suggest that, in the Arab-Muslim world, the financing for religious effort comes ‘from above’ (that is, funded by a non-taxing state, thus reducing accountability demands).[[10]](#endnote-11) Rothstein and Broms (2013) describe the *waqf,* an endowed charitable institution responsible for funding the religious infrastructure and social welfare within Islam. Although they argue that such patriarchal funding has been responsible for the lack of democracy historically in the Middle East and North Africa, Rothstein and Broms (2013) do not appear to distinguish amongst the different types of *waqfs* – which Orbay (2013) details. These institutions are not always strictly religious, and include personal charities, as well as state organisations (although in a theocracy it may be difficult to distinguish religious institutions from the state).

This section therefore considers three aspects of institutional scenarios of religious enterprise: i) the rise of Islamic banking; ii) the use of taxes and social enterprises to finance religious effort; and iii) enterprises’ (commercial) attempts to attract adherents to the religious cause.

*Finance and religious values: Islamic accounting and banking*

An area that has sustained interest in the modern day, is Islamic banking – that is, banking undertaken in compliance with *Shari’a* law. The main tenet is not to charge interest on a money loan. As Carruthers and Espeland (1991) observe, there was also a papal prohibition on such usury in Christendom, which persisted well into the seventeenth century in England. Indeed, Visser and MacIntosh (1998) and Jafri and Margolis (1999) describe the differences between the understanding and acceptance of usury in Judaism, Christianity and Islam, with Visser and MacIntosh (1998) also highlighting issues of exploitation, inequitable redistribution of wealth, and economic instability. Lister (2006) analyses specific aspects of prohibition on the charging of interest in Judaism, noting that it was forbidden to take a reward for waiting (interest), but not for risk. While Judaism and Christianity appear to have rationalized charging of interest, Islam has not, with Napier (2009b) stating that Islam’s adherents are required to submit to religious requirements across all life’s aspects.

The rise of Islamic banking from 1975 has been rapid.[[11]](#endnote-12) Therefore, Maali and Napier’s (2010) analysis of the struggle during the late 1970s to establish the (now successful) Jordan Islamic Bank, raises interesting issues as to the manner in which accounting, religious ideals and organisational culture must be negotiated in order to engender useful legislation and a profitable/sustainable business. Rammal and Parker (2012) also recount challenges faced in this area in their review of Pakistan’s Islamic banking and regulations from 1947-2010. The development of a State-run bank, which aimed to comply with *Shari’a* laws, was deemed to be a failure when the Pakistani banking sector was privatised in 1991. However, a dual banking system now operates, due to the regulatory structure which approves Islamic products (Rammal & Parker, 2012).

Gambling and Karim (1986) contend that the development of the concept of *Zakah/zakat* into a social fund would be one way for banks to specifically utilize these taxes for social good. They call for a new accounting theory for social and Islamic accounting (see also Triyuwono, 1996, below). Further, Rammal and Parker (2012) use the Economic Theory of the State, along with analysis of Pakistan’s theocracy, highlighting this topic as one that needs more research and in particular, cross-country research to understand how (and why) Islamic accounting and banking differs according to context.[[12]](#endnote-13)

*The financing effort: taxes, investing and social enterprise*

While a number of contributions investigate accounting within specific religious institutions, other research considers entities that support these institutions either financially or by extending their mission. Notwithstanding Laughlin’s (1988) assertion that much religious financing comes ‘from below’, government funding (‘from above’) was a major source of revenue for the Roman Catholic Church. For example, Riccaboni et al. (2006) describe the building and maintenance of the *duomo* (cathedral) at Siena, which was undertaken by the *Opera della Metropolitana di Siena* between 1193 and 1367. This project was largely funded by government, and lay managers and governors predominated in the building period. Later, revenue from sales of wax which the cathedral received as taxes on citizens and nearby villages (“from below”), provided ongoing income. Further, reflecting the sacred nature of the *duomo*, alms, offerings and legacies became substantial. In 1364, a separate accounting system was developed for the sacristy and a (lay) sacristan was appointed. Riccaboni et al. (2006) interpret these changes as relating to resource providers’ needs for more information, to allow the governors to control at a distance, as well as discharging accountability and legitimacy.

Similar to the ‘wax tax’ in Riccaboni et al. (2006), from the late eighth century in England, priests collected tithes – formalised as taxes from the thirteenth century. Lee (2006) describes the changes in these tithes, from the dissolution of the monasteries and the rise of the Church of England, to their abolition in the Tithe Act 1936 and the Finance Act 1977. There are few discussions of taxes such as this in the accounting history literature.

Indeed, there are also very few studies of internal fundraising and accounting. Lennell’s (1994) PhD thesis is an exception. His Illinois-based study evaluates the effect on giving of 106 Roman Catholic parishes’ accountability through publication of annual financial reports. Given this 1992/3 study focused on then contemporary data, comparative historical studies, including cross-national studies, would be useful on the topic of motivations to give and accountability demands.

Many religious organisations depend on investments to fund their programmes and staff. Kreander, et al.’s (2004) oral history project with investment managers in the UK’s Methodist and Anglican churches finds that the Methodist fund managers (who managed their fund internally) sought to practise their religious beliefs through harmonising their investments with their theological values. This showed a lack of the sacred-secular divide (Kreander et al., 2004). Nevertheless, they consider that the “church ethical investment movement … has yet to fully address the challenge that the values at the core of a truly Christian ethic are ultimately incompatible with the values of capitalism” (Kreander et al., 2004: 433).[[13]](#endnote-14)

Social enterprises are a prevalent avenue for fundraising for religious purposes, as can be seen in the accounts of the priories in England analysed by Dobie (2011) and Slavin (2012), and in Benedictine abbeys (Hiebl & Feldbauer-Durstmüller, 2014). Dobie (2011) exposes detailed process accounting around the granary, and the conversion of the raw materials into bread and ale. These staples absorbed “a significant share of the house’s resources … necessitating elaborate accounting processes and records for their control” (Dobie, 2011: 8). Nevertheless, finances were volatile and sometimes short-term loans were needed to fund necessary expenditure (Dobie, 2008a). Therefore, this social enterprise not only provided employment, it also stocked the abbey’s larder. Slavin (2012) also scrutinises grain production, this time in Norwich Cathedral Priory from 1260-1536, providing detail on production costs, productivity, profitability and consumption. The production also enabled poor relief (a type of soup kitchen and alms-giving).[[14]](#endnote-15) Studies into the sustainable operation of social enterprises are of interest to the not-for-profit sector generally.

An interesting study into financial sustainability is the analysis of (Jewish) Orthodox Kibbutzim from 1958-82 by Fishman and Goldschmidt (1990). Traditionally based on agriculture, these collective communities combine capitalism and Zionism[[15]](#endnote-16), with some kibbutzim being secular and others religiously-based. Fishman and Goldschmidt (1990) show that religious kibbutzim established within (orthodox) rabbinic Judaism were more successful than secular kibbutzim, even after the Israeli Government’s 1978 suspension of subsidised credit to these institutions. This success was due to their ‘highly congruous’ ethic and socio-political structures (as can also be seen in Benedictine abbeys - Payer-Langthaler & Hiebl, 2013). Specifically, the emphasis on self-restraint, and interlocked economic and religious norms, enabled the Jewish/socialist structures to reward mutual aid and responsibility (Fishman and Goldschmidt, 1990).

*Enterprises to further religious mission*

In addition to social enterprise, another type of enterprise related to a church, temple or monastery, is one that supports the mission of the church by providing contacts to proselytise, or to retain adherents. Hong (2014: 199) explains that Buddhist temples along the Silk Route, which offered board and lodging, not only received donations in return, but also adherents, as "faithful merchants propagated the religion".

Madonna, Maran and Cestari (2014: 507) consider the University of Ferrara in 1771 and 1824, noting that “[t]he Church and higher education in Europe have a long and interconnected history”. In order to develop adherents, the church developed popular education (in Europe and beyond - for example, Alvarez-Dardet Espejo et al., 2006; Fowler, 2010; Madonna et al., 2014).[[16]](#endnote-17) Madonna et al. (2014) utilise Foucault’s governmentality framework, showing that the Papal State (i.e. the Roman Catholic Church) worked with the University’s governing bodies to control what was taught (especially in morality), student and faculty behaviour, and staff promotion. The university appeared to be run to further the church mission, rather than as a social enterprise, as its major funding comprised duties and taxes collected by the church from its other activities (Madonna et al., 2014).

Intensifying control was also evident in Ferrara’s St Anna’s hospital studied by Bracci, Maran and Vagnoni (2010) which, in 1598, was devolved from the secular Estense’s Dukedom to the Papal State. While the role of priests changed little as the hospital altered from being a charity to being included in the Papal State, their numerical superiority (compared to physicians) decreased as the hospital was increasingly run for efficiency. This suggests close control by the church authorities who sought to construct “a new organisational order” which was increasingly bureaucratic and focused on economy (Bracci et al., 2010: 486). Gatti and Poli (2014) also explore the rise of the Papal State, considering the influences of the *Pro Commissar Bull* (1592). Similar to Bracci et al. (2010), they find high levels of control and accountability being demanded by the Pope through standing committees. In neither case do these studies elaborate on the service changes that occurred as the church took control, therefore it is difficult to assess whether these efficiencies also assisted the church to attract more adherents.[[17]](#endnote-18)

*Waqfs* established by individuals (in accountability to the *Quran*) may also run mosques for prayer, charitable operations and social enterprises, to increase devotion. Yayla’s (2011) research into the Sultan Süleyman *Waqf* of the Ottoman Empire in 1826, similarly to Bracci et al. (2010), finds that government regulation over this religious enterprise disrupted its prior autonomy. Using a Foucauldian governmentality framework, Yayla (2011) describes controls introduced in 1826 over *waqf* management in order to increase their ‘efficiency’ as well as to weaken the power of the religious authorities. Despite resistance, controls included new accounting and calculative techniques, inspection, and the requirement to return surpluses to the government.[[18]](#endnote-19) While not specifically theorized, Melčák (2010) also investigates supervisory arrangements for *waqfs* in his review of the development of the Egyptian *dīwān al-awqāf* in 1837 and 1851. Auditing was required under the 1837 regulations, while the 1851 regulations specifically sought to reduce unethical practices by individual *waqf* administrators, with the *dīwān al-awqāf* centralising accounting and controlling many of the *waqfs* it regulated.

A further enterprise developed as a religious mission to alleviate the social problems of the poor, was that of pawnbroking or micro-finance. Hong (2014) discusses the granary loans made by Chinese Buddhist temples to enable peasant farmers to sow new crops. Ornatowski (1996) calls these profitable activities ‘usurious’; further noting the periodic persecution of Buddhism by the Chinese state, as it sought to reduce its revenue losses to these otherwise tax-exempt organisations.

Orelli, del Sordo and Fornasari (2013: 277) also report on pawnbroking, but, rather than Buddhism, their study examines the Franciscan friars’ Christian business which “attempted to supplant Jewish credit” through the *Monti de Pietà*. Due to a sensitivity to economic ethics (and previous outlawing of interest charges), these friars negotiated the Church’s usury laws in order to reduce the cost of consumer credit and improve the profitability of silk and hemp traders. They also lent funds to local authorities, supporting a number of important civic entities with finance and administration. Thus, the use of double-entry bookkeeping and controls to ensure the *Monti’s* financial sustainability, also helped to assure the church (and others) “that they were conducting their business affairs justly and avoiding sinful behaviour” (Orelli et al., 2013: 289).

The acculturation of the Jewish diaspora through funding and centralisation is the focus of Mandel’s (2002) scrutiny of the US-based American Joint Distribution Committee (AJDC). While it was originally formed in 1914 to assist Palestinian Jews affected by famine, from World War Two onwards, the AJDC provided financial assistance for social services for Jews throughout Europe. It drew on early (US) American Jewish philanthropy principles seeking to support independence, but developed as a way to unite and acculturate new migrants to the American Jewish community. Through centralised fundraising, allowing autonomy between groups but encouraging cooperation rather than sectarianism, Jewish charities built ‘communal solidarity’ (Mandel, 2002). Through this tactic, states Mandel (2002: 54), rather than merely providing money for the agencies, the AJDC’s “officials used their resources to influence and reshape French Jewry according to their own understandings of communal life”. Although these tactics met with some resentment, dependence on the funds offered had a “lasting and transformative impact” on the strength of the Jewish faith in France, similar to the impact of Jewish philanthropy on the second wave of European Jews migrating to the United States.

**6. Individual religious perspective**

A great majority of the studies in accounting history and religion are based on organisational data, no doubt because of the great care which has been taken over decades (and centuries) to preserve and conserve written records, including business and accounting records in these long-lived institutions (Napier, 2009a). These archives provide rich sources for accounting historians to explore the nature, role, uses and impacts of accounting in historical (organisational) contexts. However, two additional themes emerge when individual religious practices are considered. One is the manner in which individuals are coerced to, or willingly account for their actions; and the other is the manner in which personal histories can inform both individual and institutional accounting practice, as now discussed.

*Theology, individuals and accounting*

This first sub-section considers three theological and accounting concepts – wealth, jubilee/emancipation and ethics. Individuals (rather than religious organisations) are the theme of Baker’s (2006) analysis of biblical discourses on wealth. He contrasts the manner in which Abraham’s wealth is lauded as a blessing from God, with the discourse in the New Testament suggesting the love of money crowds out a love of God (when Christ teaches that it is hard for a wealthy person to enter the Kingdom of God). Baker (2006) posits three possible reasons for this approach, using Foucault’s connection points between truth and power. These are: i) the need for early Christian missionaries to appeal to a poor audience; ii) the emergence of a Christian morality (Nietzsche theorises that this represses an individual’s self-will); and iii) a Foucauldian theory that Christian confessional practices lead to ‘docile bodies’ that can be controlled by politically powerful entities and individuals. While all of these are plausible, his further arguments, that accounting may not have developed under such a regime without the growth of commercial enterprises, is not borne out by other studies – such as Bisaschi (2003), Urton (2009) and Liyanarachchi (2015).

Given the separation of the wealthy from those who are poor, Moerman (2008: 207) probes the Old Testament concept of Jubilee – “an ancient biblical law of economic emancipation”. This enabled a Jew who had fallen on hard times to later redeem his property, or to obtain release from slavery in the 50th year. Moerman’s (2008) hermeneutical enquiry reveals different meanings of the concept of jubilee, although it is unproven whether a jubilee was practised regularly, once only, or remained an utopian analogy. She links the concept of jubilee to accounting concepts such as value-in-use. Moerman (2008) contrasts these biblical concepts to the modern use of the term jubilee in the ‘Jubilee 2000’ debt relief programme and the US Jubilee Act which, in 2008, passed through the House of Representatives, but did not pass at Senate due to a lack of time (before elections). Both of these movements sought to cancel impoverished countries’ debt. Moerman (2008) calls for more work to develop theological rationales and concepts of accountability, intergenerational equity and economy that may inform these modern movements to emancipate the poorest in our world.

Emancipation is also the concern of Gallhofer and Haslam (2004) who examine Liberation Theology, which developed in Latin America in the 1970s and 80s. Liberation Theology uses Scripture to interpret living a life of poverty, and seeks to provide insight into causative oppressive structures in the hope to overcome these. Gallhofer and Haslam (2004) argue that Liberation Theology accounting should be mobilised in the emancipatory struggle through critical accounting networks.[[19]](#endnote-20)

Studies of ethics and religiously-inspired personal and business values are diverse. A PhD thesis by Triyuwono (1996) argues that personal piety to Islamic values should lead to practise of *Shari-ate* ethics. Triyuwono (1996) further contends that accounting should be philosophically reshaped to enable greater organisational trust and individual piety.

Ornatowski (1996) studies the manner in which Buddhist ethics have changed over time and in different countries (India, China and Japan). The common principle is non-attachment to wealth, although lay people were encouraged in diligent and honest wealth acquisition, and to maximise donations to the *sangha* (the Buddhist monastic order) that depended on them. Meritorious giving, as part of the path to salvation, resulted in tremendous monastic wealth, leading to monasteries’ growth and increased political power. Nevertheless, regulations prohibiting the *sangha* from undertaking economic activity relaxed over time, resulting in some usurious activities (see above) and personal wealth accumulation in some monasteries. Further support derived from the emphasis on ethical attitudes towards wealth, and the fact that giving focused less on challenging wealth distribution and more on support of Buddhist teaching (Ornatowski, 1996). Confucian and Shinto influences altered Buddhist ethics when that faith spread to China and Japan respectively.

Other studies consider values that individuals practise in organisations. Costa and Ramus (2011) discuss the joint impact of (Roman) Catholic Social Teaching (as introduced by Pope Leo in 1891) and a Common Good Principle at managerial level. Also, Knouse et al. (2007) analyse ethics from the Industrial Revolution to the present day. They state: “codes of ethics characteristic of the early twentieth century reflect the influence of religious faith” (Knouse et al., 2007: 95), although they note the declining influence of religion which, from the 1960s, led to increasingly legalistic frameworks. Knouse et al (2007) further note that twenty-first century globalisation has brought an imperative to incorporate societal values into their ethical codes.

A further PhD accounting ethics is Lim’s (2014), which hermeneutically interrogates the writing of the theologian Dietrich Bonhoeffer (1906-1945) and a possible extension to our conceptions of economic entity as a ‘responsible collective person’. Lim (2014: iii) notes that an alternative “conceptualisation of the entity has implications for how various stakeholders are perceived and accounted for by the entity”. Her application to accounting for labour (a major stakeholder) asserts this conceptualisation would dramatically alter how firms account for, and are accountable to, their labour as human beings. Through a Statement of Redistribution of Income, the labourer would “not be negatively ascribed as an expense, but as a significant and important contributor to the entity” (Lim, 2014: iv). She argues that Self-Accountings from Labour and Accounting for Labour from Others should also be encouraged, developing a multi-perspectival representation of how individuals are cared for and how the entity engages with others as a responsible collective person.

*Accounting as a tool for personal religious practice, even in business*

As noted, Urton’s (2009) study of the ancient Inca practice of cord-keeping on *khipu* highlights an accounting tool used in Andean South America following the Spanish invasion in 1532, for individuals to account for ‘sins’ and their absolution. He contrasts the different emphases between the Spanish invaders (whose term *pecado* focused on individual discipline) and the Inca (whose term *hucha* focused on transgressions of reciprocal obligations between the individual and the community/ Inca and other sacred entities) (Urton, 2009). The author theorises that record-keeping or accounting “developed at least partially in relation to practices of maintaining precise records of personal transgressive actions” (Urton, 2009: 801).

This is also the key argument of Aho (2005), who states that, while commerce was perceived to be a morally-compromising activity in the fourteenth century, accounting justified that activity and allowed merchants to ‘confess’ how they had made money without being avaricious in the process. Such confession cleared the merchant’s conscience and “channelled his pursuits … by compelling that same merchant to attend more and more exclusively to the flow of money through the firm” (Aho, 2005: 87). Nevertheless, while Derks (2008) agrees that merchants’ accounting is important, he notes that the Church’s influence was not as strong as Aho (2005) suggests. For example Derks (2008: 200) recounts the “systematic violation of religious, guild and municipality rules by the tradesmen relative to closing hours/days of their shops (even on Christmas Day) …”. Although Derks (2008) does not explicitly link Roman Catholic beliefs and rituals to double-entry bookkeeping, Lee (2013) confirms Aho (2005) and others’ statements that double-entry bookkeeping ‘sanctified’ business.

Twenty-first century studies of religious practice have also highlighted individuals’ accounting, including Jacobs and Walker’s (2004) research into the Scottish Iona Community members who account for their time and their expenditure according to a ‘Rule’ encompassing an ethos that did not separate the physical and spiritual. Accounting and recordkeeping enabled members to construct and recognise their identity as members of the Iona Community (Jacobs and Walker, 2004). Similarly, Cordery’s (2006) study of early New Zealand missionaries (1819-1840), found that their ‘Methodist identity’ was bound up in the need to account for donations to the donors and to the UK ‘Head Office’, enabling them to resist acculturation away from their core stewardship values.

A small number of contributions seek to trace the Protestant ethic and its impact on personal business activities and accounting. Funnell and Williams (2014) note ‘a disproportionate number’ (almost half) of the major industrialists in Britain from the late eighteenth century were members of Dissenting Protestant churches (which only about five per cent of the population were members of at the time).[[20]](#endnote-21) It is likely that Protestant teachings shaped and informed these industrialists’ behaviour – including “a love of order and absolute honesty” (Funnell & Williams, 2014: 364). A number of contextual factors are relevant to this period and these entrepreneurs: i) the rise of large factories and the need to manage staff and production as well as to market their business; ii) that Dissenting Protestants were excluded from Oxford and Cambridge universities and yet needed access to business education; and iii) the closeness of the congregations which valued (individual) honesty and hard work (Funnell & Williams, 2014). The Protestant belief that the individual answered directly to God (without the medium of the priest to pronounce forgiveness) gave a sense that “an individual’s work or calling was to be regarded as part of the sacred covenant each believer had with God” (Funnell & Williams, 2014: 369). Thus, hard work was lauded by their beliefs with no delineation between sacred and secular, as all work was undertaken for God’s glory. Further, the fruits of this labour was to be used “for worthwhile purposes”, such as to benefit staff and their families (Funnell & Williams, 2014: 370) (similar to the Buddhist ethic as discussed above).

The love of order was borne out in the these Protestants’ keeping of ‘exact’ books of account, so that, not only did accounting assist in the running of these large industrial businesses (through the use of budgeting and performance reports), but was also able to evidence good stewardship of time and resources (Walker, 1998; Jacobs & Walker, 2004; Cordery, 2006; Bigoni & Funnell, 2015). Walker (1998) also provides an example of how this Protestant ethic was one of the major influences on the keeping of household accounts. In addition to the love of order, religious teaching engendered a fear of insolvency, debt, or, more generally, of failure.[[21]](#endnote-22)

While Funnell and Williams (2014) cite Weber’s argument that Protestantism was an enabling force for capitalism, Tinker (2004) takes a more radical view in arguing that the Protestant ethic was responsible for capitalism, and that Islam is quite the opposite, although other evidence has not been offered to support this latter claim. Derks (2008: 209) notes that “‘the West’, according to some authorities, learned [double-entry bookkeeping] from the early Arabs”, suggesting otherwise.

Weber’s (1976) argument linking the ‘Protestant Work Ethic’ and capitalism is also contentious in the management literature (including with respect to the bias of choosing “one work ethic” over other interpretations, Smith & Smith, 2011, and its link to early Christendom, Dyck, Starke, & Weimer, 2012). Carruthers and Espeland (1991: 42) are more supportive of Weber’s argument, noting that “[t]he transformation of self wrought by double-entry bookkeeping was … conducive to capitalist activity”. While Aho (2005) doesn’t deny that the ability to account more precisely for transactions enabled larger organisations to form, he stresses that such an ethic was not held by Protestants alone, but that bookkeeping was seen as an ethical duty from the fourteenth century (prior to the Reformation) in some or most societies/communities.

Parker (2014) also scrutinises the actions of the Dissenting Protestant entrepreneurs and the manner in which four prominent nineteenth century businessmen’s work towards the common good showed accountability in action. He reinterprets the historical businessmen’s work from the viewpoint of the contemporary corporate and social responsibility literature, in particular the use of the ‘business case’ as a reason to advocate for socially and environmentally responsible business strategies. These individual histories show that the motivations for these leaders’ social accountability were personal and as a result of a religiously-inspired and strongly-felt moral responsibility towards their staff; thus Parker (2014) uses history to highlight a further aspect of today’s research into and practice of, corporate social responsibility.[[22]](#endnote-23)

**7. Research gaps and a research agenda**

From an analysis of antecedents, institutional resourcing, scenarios and individual perspectives, the review now turns to highlight the context of studies, gaps in both context and methods, limitations and a future research agenda. It is important to recognise that the development of this field can be linked to influential authors and key documents. As noted by Carmegie (2014), the urging by Hopwood (1983) to study accounting in the contexts in which it operates led to a burgeoning of accounting research that increased understanding of the impact of context on accounting, and vice versa. While this review does not include the very early contributions on accounting history and religion, it does include a number of seminal authors, namely Laughlin (1998, 1990) whose work Joannidés and Berland (2013) identify as instigating this network of authors. Joannidés and Berland (2013) also identify as important contributors: Lightbody (2000, 2002), Parker (2001, 2002, 2012, 2014) and Irvine (2002, 2005). In addition, other scholars have developed portfolios of work in this area, opening up specific streams of research into accounting history and religion. These are: Swanson and Gardner (1986; 1988), Walker (1998, 2006), Jacobs (2004 and Jacobs and Walker, 2004), Williams (2004, 2006 and with Funnell, 2014), Ezzamel (2005, 2009), Hardy and Ballis (2005, 2013), Baňos-Sánchez Matamoros (with Alvarez-Dardet Espejo and Lopez Manjon, 2006; and with Gutiérrez-Hidalgo, 2010), Dobie (2008a, 2008b, 2011), Napier (2009b and Maali and Napier, 2010), Liyanarachchi (2009, 2015), Funnell (and Bigoni) (with Bigoni et al., 2013; Funnell and Williams, 2014; Bigoni and Funnell, 2015). Through the thought leadership from these sixteen contributors, this network has developed new authors and studies from 114 other authors in the total of 90 contributions reviewed in this paper.

Special journal issues have also contributed to the development of studies on the relationship between accounting history and religion. For example, the impact of the special thematic issue in 2006 by Carmona and Ezzamel (2006) (*AH*) in accounting and religion in historical perspective, and earlier, the special *AAAJ* issue on accounting and theology (McPhail et al., 2004) (while not specifically seeking historical studies), seemed to provide an impetus. Carnegie (2012) suggests these have a role as ‘literature starters’ or ‘mobilisers’, while Joannidés and Berland (2013) suggest they are inanimate actors in the network. Further, special issues are likely to enable interactions between established and early researchers for the benefits of the study of accounting (history) and religion (as Joannidès & Berland, 2013 argue). It is to be hoped that this paper, in highlighting gaps, will have a similar effect.

An obvious limitation of this paper is that it does not include contributions published in a language other than English. For this, various reviews can be relied upon, but these contain little individual detail of each study. From Italy, Cinquinni, Marelli and Tenucci (2008) are among a number of authors who state that, due to the small number of published pieces in English language journals, knowledge of accounting history in non-English speaking countries is poor. Their review cites ten studies published in Italian sources specifically on churches and monasteries. These are mainly case studies and predominantly in the Benedictine order. The contributions span from the sixteenth to the twentieth century and, in the main, discuss the accounting within the organizations, although two of these articles specifically focus on accounting systems (Cinquini et al., 2008).[[23]](#endnote-24) From Portugal, de Serra Faria (2008: 370) notes that two of 24 ‘long articles’ (more than ten pages in length) in relevant journals are on “accounting in ecclesiastical bodies, religious orders or aristocratic households”, however, none of the remaining 76 ‘short articles’ she examined are on this theme.

Further, Baňos-Sánchez Matamoros and Gutiérrez-Hidalgo (2010) consider contributions in two national publications (*Rivista di Contabilita e Cultura Azienduli* in Itlay and *De Computis* in Spain) between 2000 and 2008, finding quite dissimilar patterns in relation to religious case studies. Only two per cent of Italian-published papers were in the religious sector, while 24 per cent of Spanish-published papers were in the religious sector (Baños-Sánchez Matamoros & Gutiérrez-Hidalgo, 2010). No other details are provided of theoretical perspective or time period covered by these studies (although Carmona & Ezzamel, 2009, provide a review of six Spanish-language and two Italian-language papers). Nevertheless, no reviews have been found of similar contributions in under-researched sites.

Of the 64 organisational case studies reviewed, 27 (42 per cent) were from Europe and 18 (28 per cent) are from Asia/Oceania (see Table 2). Studies from Asia/Oceania evidence the greatest range of faiths. While a number of contributions are Christian cases (Lightbody, 2000, 2003; Kluvers, 2001; Parker, 2001, 2002; Irvine, 2005; Cordery, 2006), this region also contributes studies from Buddhist sites in Sri Lanka and Thailand (Liyanarachchi, 2009, 2015; Kuasirikun & Constable, 2010). Further, studies on the development of accounting in China recount the impact of Buddhism, as well as extant Chinese faiths (including Confucianism) (Gao & Handley-Schachler, 2003; Wissler, 2013; Hong, 2014). Islamic banking is also considered (Abdul-Rahman & Goddard, 1998; Rammal & Parker, 2012) as are Turkish *waqfs* (Orbay, 2013; Yayla, 2011). Further, Dixon and Gaffikin (2013) evaluate the impact of Christian missionaries on an indigenous Pacific people.

Of the 10 case studies from the Americas (16 per cent), the lack of accounting history and religion studies from South America is a surprise (2/64 or 3 per cent). Urton (2009) highlights a clash between Inca and Roman Catholicism; from the West Indies, Llopis et al. (2002) analyse monastic accounting. The eight (12.5 per cent) North American church and religious sect studies include those from the eighteenth (Faircloth, 1988; Swanson & Gardner, 1988), nineteenth (Fuglister & Bloom, 1991; Swanson & Gardner, 1986) and twentieth centuries (Lennell, 1994; Rowe & Giroux, 1986; Trigg & Nabangi, 1995) as well as a Jewish one from the twentieth century (Mandel, 2002). Further analysis of financial management would be interesting, as the US Christian church has suffered decline since the 1930s (Elkington, 2011) and insights to dealing with decline and constraints are needed.

Table 2 shows 9/64 contributions (14 per cent) from Africa and the Middle East. These contributions have been mainly restricted to very early periods and/or the discussion of antecedents (Fonfeder et al., 2003; Zaid, 2004; Ezzamel, 2005, 2009; Barlev, 2006). Two contributions consider Jewish texts and data (Fonfeder et al., 2003; Barlev, 2006), two research Egyptian funerary temples (Ezzamel, 2005, 2009), and Zaid’s (2004) early Islamic-based paper is joined by Maali and Napier’s (2010) review of Islamic banking. Case studies of and Egyptian *waqfs* (Melčák, 2010), the Essene Dead Sea Scrolls (Herda et al., 2013) and Israeli kibbutzim (Fishman and Goldschmidt, 1990), round out the diversity in this region where Christian-based studies are not predominant.

This review found little in the way of recent studies on indigenous peoples, their religions and accounting, and only two (from Dixon and Gaffikin, 2013, and Urton, 2009) of the clash of culture when colonisers or new migrants arrive. Nevertheless, while other reviewers (such as Baños-Sánchez Matamoros & Gutiérrez-Hidalgo, 2010; Bisman, 2012) have been concerned that history has focused on the nineteenth and twentieth centuries, the case studies analysed in this review are predominantly before that period. As can be seen in Table 2, six (9 per cent) were concerned with data from before the birth of Christ (or very early Christendom) (Fonfeder et al., 2003; Gao & Handley-Schachler, 2003; Zaid, 2004; Ezzamel, 2005, 2009; Barlev, 2006), with 14 (22 per cent) in the next period that also encompassed the Middle Ages and 14 (22 per cent) in the next period up to the beginning of the nineteenth century. The remaining 30 were spread with 11 (17 per cent) in the nineteenth century and 19 (30 per cent) in the twentieth century. Thus, it appears, a focus on religion has enabled a broader temporal spread than observed by Bisman (2012) in accounting history generally.

Nevertheless, even for those areas that are represented, Martinez (2004), writing in the *Christian Scholar’s Review*, laments the lack of work in business disciplines that reflects a Christian worldview (except for papers on ethics). He posits a continuum of domains from studies that are ‘faith aware’ to those that use sophisticated scriptural or theological models to solve business problems. The author’s concern is that there is little of the latter, due to restraints on publication space, definitional issues, a lack of incentives (e.g. unlikely to assist gaining tenure) and segregations of ‘faith life’ from ‘professional academic life’. His special issue (see Wong & Martinez, 2008) is a contribution to fill that lacuna.[[24]](#endnote-25) This concern may also be extended to other religions that are under-represented.

More diverse characteristics were exhibited by the thirty contributions from other than the six main journals (see Table 1). Of the 17 that were case studies, seven used data from Europe or Asia/Oceania (41 per cent compared to 58 per cent in the accounting journals listed) with five each from Africa/Middle East and the Americas (29.5 per cent each). Fewer of these interdisciplinary publications were based on Christian case study sites (9 or 53 per cent compared to 69 per cent from the accounting journals listed), with three using Islamic, two Jewish, one Buddhist, one Inca (and Roman Catholic) and one Egyptian funerary rites.

*Methodological gaps: comparative studies and social histories*

As noted, the organisational archive is the most prevalent site of research. Hence, there are few comparative studies (Carnegie & Potter, 2000; Bisman, 2012). Liyanarachchi (2015) is an exception. That paper extends Liyanarachchi’s (2009) study into early Buddhist-Sri Lankan accounting by comparing it to English manorial, Genevan partnership and agency accounting to find that “different bookkeeping methods were used to meet divergent accountability needs” (Liyanarachchi, 2015: 15). He links the more complex accounting found in Sri Lankan Buddhist temples to the social importance of these entities in society (Liyanarachchi, 2015). Nevertheless, this review confirms the call by Carnegie (2014), that more studies are needed which compare and contrast different contexts.

In various other reviews of accounting history research (for example, Fleischman & Radcliffe, 2005), it has been acknowledged that biographies, prosopographies and oral histories are fruitful methodologies in accounting history research. Parker (1999) appeals for more social histories – that is, stories from below.[[25]](#endnote-26) Yet, in this review of the last three decades, there are few personal stories, except for Walker’s (1998) consideration of the British Middle Class, Lightbody’s (2000, 2003) and Parker’s (2001, 2002) analyses of church-based accountants and accounting. ‘Stories from below’ are also indicated in calls for social justice through a biblical jubilee or Liberation Theology (Gallhofer & Haslam, 2004; Moerman, 2008); Dixon and Gaffikin’s (2013) analysis of change in Kiribas provides an example of how this topic could be approached.

However, even social histories of leaders (‘stories from above’) are remarkably absent from the accounting history and religion genre. One exception is Barlev’s (2006) analysis of Moses’ leadership of the enslaved Israelites, as they sought freedom from the Egyptians. Moses provided rules and regulations for Israelites to live by, modelled servant leadership, and developed an accountability system that was reinforced in parables and Talmud passages. The other exception is Parker’s (2014) study of the impact of religious ethics on Britain’s industrial pioneers and their socially-responsible actions, while Cordery (2006) and Jacobs (2005) analyse the effect of John Wesley’s values on the accountability and behaviour of Methodists.

Methodologically, Parker (1999) and Walker (2006) note there has been a lack of oral histories on accounting history and religion. Oral histories highlight individuals’ experiences, and can be especially useful to surface the voices of those who have been ignored or marginalised within the accounting literature. Haynes (2010) also suggests that oral history is particularly useful for critical research (including that informed by feminism), although she warns researchers of the need to manage power relations carefully. Nevertheless, Kreander et al.’s (2004) oral history is the only contribution reviewed here that utilises this methodology.

*Theoretical extensions*

Parker (1999) encourages ‘rediscovering narrative’ in order to critically evaluate the past. A number of authors of accounting history and religion contributions over the past three decade have (re)interpreted the same or an expanded dataset from different perspectives (see, Laughlin, 1988, 1990; Ezzamel, 1997, 2005; Lightbody, 2000, 2003; Parker, 2001, 2002; Dobie, 2008a, 2008b, 2011; Liyanarachchi, 2009, 2015; Bigoni et al., 2013; Payer-Langthaler & Hiebl, 2013; Hiebl & Feldbauer-Durstmüller, 2014; Bigoni & Funnell, 2015). Such reflections can add to our current practice and understanding of why things are as they are, and how they can be changed for the better, especially when they are comparative (see above).

Studies on the sacred-secular divide have dominated the accounting history research since the late 1980s, and yet the arguments have progressed little. There is a need to recognise the tension that occurs in times of resource constraint, and the manner in which organisations work through these constraints to achieve their mission. In particular, no studies have been found which utilise theories such as resource dependency [an acknowledged theory commonly used in not-for-profit organisations (for example, Froelich, 1999; Mourey et al., 2013)] in conjunction with relevant stakeholder, accountability and/or decline theories.

Three of the papers reviewed used a Foucauldian lens to analyse Christian case studies, undertake theoretical analysis, or utilise the concept of governmentality (Baker, 2006; Bigoni et al., 2013; Madonna et al., 2014). Certainly, Foucault’s theories could be extended to accounting in other faiths. Further, the extension of theories by other philosophers, such as Bourdieu, in addition to Nietzsche and Eliade, would be welcome.

Parker (1999) and Martinez (2004) call for more engagement with business-related theories, and Carnegie (2014), with other interdisciplinary theoretical viewpoints. Except for Hiebl and Feldbauer-Durstmüller (2014) utilising organisational role theory in their contemporary study, there has been little response to such appeals. Further, Carmona and Ezzamel (2009) call for more reviews of key accounting concepts, such as prudence and stewardship, given the prior analysis of wealth (Baker, 2006), jubilee (Moerman, 2008), and emancipatory possibilities (Gallhofer & Haslam, 2004). Ethics is also an important area both for accountants as individuals, and for reporting entities. Thus, reviews of ethics such as those provided by Ornatorwski (1996), Triyuwono (1996), Knouse et al. (2007), Costa and Ramus (2011) and Lim (2014) highlight an area which is ripe for further analysis.

Finally, there is a lack of studies into accounting-related topics such as externally-mandated taxes (Lee, 2006; Riccaboni et al., 2006; Hong, 2014 are exceptions), management of social enterprises (except for Bracci et al., 2010; Orelli et al., 2013; Madonna et al., 2014), and management accounting (apart from Dobie, 2008a, 2011; Payer-Langthaler & Hiebl, 2013; Hiebl & Feldbauer-Durstmüller, 2014; Hing, 2014). The subject of interest/usury has been analysed (Visser and MacIntosh, 1998; Jafri and Margolis, 1999; Lister, 2006), but its effects and changes in attitudes may also be worth of further study.

**8: Theoretical analysis and conclusion**

This paper has analysed the relationship between accounting history and religion by considering published contributions over the past three decades according to research source, time period, theoretical framework/theme, faith and region. In addition to including other reviews on this topic, this paper specifically analysed case studies and theoretical approaches using a micro- and macro-perspective framework (this analysis did not include the eight review papers). This analysis draws upon level two theorizing (i.e. differentiation theories) under the five levels of theorizing identified and discussed by Llewellyn (2003).

First, this framework traces the manner in which understanding of accounting has developed within religious organisations – that is, contributions taking a micro- approach (Carmona and Ezzamel, 2009) (see Table 3). These studies have utilised primary and secondary data, analysing early attempts at accounting (for offerings) to the need to account for donations and to calculate religious tithes and levies. These antecedents provide evidence that the development of accounting facilitated institutional development, from management accounting for production and efficiency (including internal controls), to utilising double-entry bookkeeping to undertake financial management of increasingly complex institutions with extensive resources. Generally, accounting was introduced or developed and evolved within these institutions, with an implicit motivation that accounting as an economic discipline would bring order and report on the stewardship of donations.

This paper also recounts, through the lens of the sacred-secular divide, the tension between the missions of religious organisations, their resources, the control of those, and the actions of stewards who seek to store and shield those resources. Such controls also serve to force the discharge of accountability out to the wider world.

Table 3: Micro-perspective contributions which seek to understand accounting and accountability practices in organisational or personal contexts

|  |  |  |
| --- | --- | --- |
| **Theory used** | **Economic/accounting theory or rationale** | **Other theories to critique narrative** |
| **No. of contributions** | 26/82 (32 per cent) | 30/82 (36 per cent) |

It can be seen from Table 3 (and Appendix Three), that 56 or more than two-thirds (68 per cent) of the studies on accounting and religion (that are not reviews) have analysed accounting and accountability practices within religious organisations and as practised by adherents to religious faiths. A significant minority (26) - 32 per cent - are largely narrative, but use an underlying rationale that accounting provides order and control (for example, Dobie, 2008a, b). The remaining 30 (36 percent) use a number of other theories to critique accounting’s role in the organisation or its use by individuals. In addition to the sacred-secular divide and accountability, these include storing and shielding of resources (e.g. Lightbody 2000, 2003), seeking legitimacy (e.g. Irvine, 2002), reactive planning (Parker 2001, 2002), and the operation of power (e.g. Riccaboni et al., 2006; Leardini and Rossi, 2013; Bigoni and Funnell, 2015).

In respect of macro- perspectives (Carmona and Ezzamel, 2009), the contributions have spanned two types. These are examinations of practices or beliefs that influence accounting practise and/or theory; that is, the impact of religion on society and the development of accounting more generally. In particular, 18 contributions (22 per cent) have analysed the effect of religious beliefs and funding on such diverse topics as ethics (e.g. Ornatowski, 1996; Knouse et al., 2007), concepts on the use of money, including usury (e.g. Visser and McIntosh, 1998; Jafri and Margolis, 1999; Lister, 2006), the rise of capitalism (e.g. Carruthers and Espeland, 1991; Tinker, 2004) and accounting development (e.g. Gao and Handley-Schachler, 2003; Kuasirikin and Constable, 2010; Hong, 2014) (see Table 4). Contributions taking a macro approach also consider how religion impacted the manner in which individuals used accounting to discharge their faith obligations and to run their business more ethically (e.g. Funnell and Williams, 2014; Parker, 2014).

Table 4: Macro-perspective contributions analysing the influence of religion on the practice or theory of accounting

|  |  |  |
| --- | --- | --- |
| **Impact of**  **religion** | **Practices/beliefs have influenced accounting practise/ theory** | **Practices/beliefs with potential to influence accounting practise/ theory** |
| **No. of contributions** | 18/82 (22 per cent) | 8/82 (10 per cent) |

In addition, as can be seen from Table 4, ten per cent of papers (8) have used religious teachings to show how accounting could be improved or re-framed. There is a strong call from Christianity and Islam to employ ethical theories to conceptualise the entity and what is accounted for (e.g. Triyuono, 1996; Lim, 2014). These join the call of Gallhofer and Haslam (2004) and Moerman (2008) to bring about a more just society. Further, Rost et al., (2010) and Costa and Ramus (2011) provide evidence of religious practices that they believe would improve corporate management. In this diverse group of contributions, and in respect of theory and academia, Hardy and Ballis (2005) call strongly to re-frame the concept of sacred-secular divide. This analysis of contributions against micro- and macro-perspectives, provides a sharper structure to enable further theorisation of these contributions.

In conclusion, this paper concurs with Walker (2006), that there is increasing interest in the relationship between accounting and religion – not only from the archive, but also in respect of theology. While between 1988 and 2002 there were 26 contributions, a burgeoning of interest in this topic has occurred since 2003 (with 30 between 2003 and 2008 and a further 34 between 2009 and 2014). As can be seen from Appendix One, the publications have been stimulated by special issues or reviews; although, on average, the number of contributions has been fairly static since 2002.

It is to be hoped that this review will encourage connections to the under-researched areas which have been summarised above. This is especially necessary as the trend shows that there is a focus on micro-histories, rather than the macro-influence of religion on accounting theory and practise. Further, European studies and those from Christendom predominate in both micro- and macro-perspectives. There is ample reason to reflect the calls of this paper and others, to extend knowledge through comparative studies, studies from countries, peoples and faiths that have been left largely unexplored, and from theologians and key concepts (such as ethics) which are important to the academic study and practical application of accounting.

**Acknowledgements:** The encouragement of Garry Carnegie, suggestions and comments from Christopher Napier and other participants at the 30th Anniversary Interdisciplinary Perspectives on Accounting Conference (Stockholm, 2015), and the input of Roger Hopkins and the three anonymous referees, are gratefully acknowledged.

**APPENDIX ONE**

**Figure A1: Type of study by year of publication**

**Figure A2: Theoretical frameworks used in contributions by year of publication**

**APPENDIX TWO: Detail on main sources, type and theoretical framework used in contributions on accounting history and religion**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Published by** | **Case-study** | **Theoretical Analysis** | **Review of studies** | **Sacred-Secular Divide** | **Accountability** | **Antecedents** |
| *AH* | Bisaschi (2003), Alvarez-Dardet et al. (2006), Barlev (2006), Cordery (2006), Prieto et al. (2006), Riccaboni et al. (2006), Liyanarachchi (2009, 2015), Bracci et al. (2010), Rammal and Parker (2012), Leardini and Rossi (2013), Wissler (2013), Gatti and Poli (2014), Madonna et al. (2014). | Baker (2006), Moerman (2008). | de Serra Faria (2008), Napier (2009b). | Alvarez-Dardet et al. (2006), Cordery (2006). | Alvarez-Dardet et al. (2006), Barlev (2006), Cordery (2006), Riccaboni et al. (2006), Gatti and Poli (2014), Liyanarachchi (2015). | Bisaschi (2003), Liyanarachchi (2009, 2015), Wissler (2013). |
| *AHJ* | Swanson and Gardner (1986), Faircloth (1988), Fuglister and Bloom (1991), Irvine (2002), Fonfeder et al. (2003), Zaid (2004), Dobie (2008a), Herda et al. (2013), Orbay (2013). | - | Fleishman and Radcliffe (2005), Cinquini et al. (2008), Baňos-Sánchez Matamoros and Gutiérrez-Hidalgo (2010). | Irvine (2002), Fonfeder et al. (2003), Herda et al. (2013). | Dobie (2008a). | Zaid (2004), Orbay (2013). |
| *AAAJ* | Laughlin (1988), Lightbody (2000), Jacobs and Walker (2004), Kreander et al. (2004), Irvine (2005), Paisey and Paisey (2011), Bigoni et al. (2013), Funnell and Williams (2014). | Gallhofer and Haslam (2004), Tinker (2004), Hardy and Ballis (2005). | Booth (1993) | Laughlin (1988), Booth (1993), Lightbody (2000), Jacobs and Walker (2004), Kreander et al. (2004), Hardy and Ballis (2005), Paisey and Paisey (2011), Bigoni et al. (2013), Funnell and Williams (2014). | Jacobs and Walker (2004). | - |
| *AHR* | Llopis et al. (2002), Gao and Handley-Schachler (2003), Lee (2006), Dobie (2008b, 2011), Orelli et al. (2013). | Visser and MacIntosh (1998), Lister (2006). | - | - | - | - |
| *AOS* | Walker (1998), Quattrone (2004), Ezzamel (2009), Kuasirikin and Constable (2010), Parker (2014). | - | - | Quattrone (2004), Kuasirikin and Constable (2010). | Parker (2014) | Ezzamel (2009), Kuasirikin and Constable (2010). |
| *FAM* | Trigg and Nabangi (1995), Laughlin (1990), Abdul-Rahman and Goddard (1998), Kluvers (2001), Lightbody (2003). | - | - | Laughlin (1990), Kluvers (2001), Lightbody (2003). | Laughlin (1990), Lightbody (2003). | - |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| *Other\** | Rowe and Giroux (1986), Swanson and Gardner (1988), Fishman and Goldschmidt, (1990), Lennell (1994), Parker (2001, 2002), Mandel (2002), Ezzamel (2005), Urton (2009), Maali and Napier (2010), Melčák (2010), Roca (2010), Yayla (2011), Slavin, (2012), Dixon and Gaffikin (2013), Hong (2014), Bigoni and Funnell (2015). | Gambling and Karim (1986), Carruthers and Espeland (1991), Ornatowski (1996), Triyuono (1996), Jafri and Margolis (1999), Aho (2005), Knouse et al. (2007), Rost et al. (2010), Costa and Ramus (2011), Rothstein and Broms (2013), Lim (2014). | Walker (2006), Carmona and Ezzamel (2009). | Parker (2001, 2002), Ezzamel (2005). | Lennell (1994), Rost et al. (2010), Dixon and Gaffikin (2013). | Carruthers and Espeland (1991), Aho (2005), Knouse et al. (2007), Knouse (2014). |

\*\* Foucault was used as a basis for theorization by Baker (2006) (*AH*), Urton (2009), Madonna et al. (2014) (*AH*), and Bigoni and Funnell (2015).

**APPENDIX THREE: Detail on micro and macro perspectives of contributions on accounting history and religion**

|  |  |  |  |
| --- | --- | --- | --- |
| **Micro perspectives** | | **Macro perspectives** | |
| **Economic/accounting theory or rationale** | **Other theories to critique narrative** | **Practices/beliefs have influenced accounting practise/ theory** | **Practices/beliefs with potential to influence accounting practise/ theory** |
| Rowe and Giroux (1986), Swanson and Gardner (1986, 1988), Faircloth (1988), Fuglister and Bloom (1991), Lennell (1994), Trigg and Nabangi (1995), Walker (1998), Llopis et al. (2002), Bisaschi (2003), Quattrone (2004), Zaid (2004), Aho (2005), Prieto et al. (2006), Dobie (2008a,b, 2011), Ezzamel (2009), Liyanarachchi (2009, 2015), Bracci et al. (2010), Roca (2010), Melčák (2010), Slavin, (2012), Orbay (2013), Orelli et al. (2013). | Abdul-Rahman and Goddard (1998), Laughlin (1988, 1990), Fishman and Goldschmidt, (1990), Lightbody (2000, 2003), Parker (2001, 2002), Kluvers (2001), Irvine (2002, 2005), Fonfeder et al. (2003), Jacobs and Walker (2004), Kreander et al. (2004), Ezzamel (2005), Alvarez-Dardet et al. (2006), Barlev (2006), Cordery (2006), Riccaboni et al. (2006), Urton (2009), Maali and Napier (2010), Paisey and Paisey (2011), Yayla (2011), Bigoni et al. (2013), Dixon and Gaffikin (2013), Herda et al. (2013), Leardini and Rossi (2013), Gatti and Poli (2014), Madonna et al. (2014), Bigoni and Funnell (2015). | Gambling and Karim (1986), Ornatowski (1996), Visser and MacIntosh (1998), Carruthers and Espeland (1991), Jafri and Margolis (1999), Mandel (2002), Gao and Handley-Schachler (2003), Tinker (2004), Lee (2006), Lister (2006), Knouse et al. (2007), Kuasirikin and Constable (2010), Rammal and Parker (2012), Rothstein and Broms (2013), Wissler (2013), Funnell and Williams (2014), Hong (2014), Parker (2014). | Triyuono (1996), Gallhofer and Haslam (2004), Hardy and Ballis (2005), Baker (2006), Moerman (2008), Rost et al. (2010), Costa and Ramus (2011), Lim (2014). |

Omitted from this analysis as they are reviews of studies: Booth (1993), Fleishman and Radcliffe (2005), Walker (2006), Cinquini et al. (2008), de Serra Faria (2008), Carmona and Ezzamel (2009), Napier (2009b), Baňos-Sánchez Matamoros and Gutiérrez-Hidalgo (2010).

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1. Napier’s (2009a) categorisation of accounting history in general, is a further example of a dichotomisation. [↑](#endnote-ref-2)
2. This was known as *Accounting, Business and Financial History* until 2010. [↑](#endnote-ref-3)
3. The authors suggest that the *feng shui* concept is not a religious one, although it is acknowledged that it has had a significant effect on governmental accounting, as well as the development of bookkeeping and the profession (Gao & Handley-Schachler, 2003). [↑](#endnote-ref-4)
4. Accounting developments were not solely due to religious influences of course, as shown for example, by Kautilya's Arthasastra (c.300 BC) (Mattessich, 1998). [↑](#endnote-ref-5)
5. It is likely that these studies were inspired by an earlier study of accounting in the Harmonists (an Indiana religious society) covering the early nineteenth century by Flesher and Flesher (1979), which is earlier than the contributions covered in this review. [↑](#endnote-ref-6)
6. In addition to Table 1, Appendix 1 (Figure A2) shows contributions by theoretical framework, and by year of publication. [↑](#endnote-ref-7)
7. See: <http://www.catholicherald.co.uk/issues/december-5th-2014/the-days-of-ripping-off-the-vatican-are-over/>. Cardinal Pell appears to hold a sanguine belief that churches in non-Italian-speaking countries abide by international financial reporting standards, nevertheless, this is not the author’s experience. [↑](#endnote-ref-8)
8. Nevertheless, management is not without challenges, as outlined by a contemporary study of a 1,000 year old Austrian Benedictine Abbey under financial distress by Payer-Langthaler and Hiebl, 2013. [↑](#endnote-ref-9)
9. A contemporary study by Hiebl and Feldbauer-Durstmüller (2014) uses organisational role theory to recommend that the cellarer hold professional qualifications in financial management to enhance the abbey’s sustainability and meet its performance goals. [↑](#endnote-ref-10)
10. Nevertheless, McClean (1990), in reviewing State finance for European churches, shows that this belief is also contextually based. While Laughlin’s focus is England, different histories are evident from Greece, Germany and Spain and, notes Zan (1994), Italy. [↑](#endnote-ref-11)
11. Karim (1990) describes the constraints of Islamic banking and auditing of them. For a description of specific aspects of Islamic commerce, see Hamid, Craig and Clarke (1993). [↑](#endnote-ref-12)
12. Nevertheless, Badshah, Mellemvik and Timoshenko (2013) argue that, as much of the regulatory and accounting systems in Pakistan were inherited from the English colony, they are not informed by Islam at all. [↑](#endnote-ref-13)
13. The authors do not recount historical examples of unethical behaviour, but Posner’s (2015) book on Bank Ambrosiano provides a number of Roman Catholic examples. [↑](#endnote-ref-14)
14. Hardy and Ballis (2013) analyse the accountability of Sanitarium and aspects of their social enterprise which funds the work of the Seventh Day Adventist Church. A lack of publicly available data limited the conclusions they could draw. [↑](#endnote-ref-15)
15. Zionism is a Jewish political movement which supports re-establishment of Israel as the Jewish homeland until 1948 and continues to advocate for Israel’s continued existence. [↑](#endnote-ref-16)
16. The impact of the religious orders on popular education led to the expulsion of the Jesuits from Spain in 1767 (Alvarez-Dardet Espejo et al., 2006). [↑](#endnote-ref-17)
17. Robbins and Lapsley (2008) apply Salamon’s theory of ‘voluntary failure’ to their study of Irish hospitals established as voluntary organisations from 1718 onwards (and Roman Catholic from 1829 onwards). However, their emphasis is on nationalisation as a result of the financial failure of these voluntary organisations, rather than unique religious influences. [↑](#endnote-ref-18)
18. Derks (2008) states that such State (or monopolistic) control is a strong second function for double-entry bookkeeping. [↑](#endnote-ref-19)
19. *Critical Perspectives on Accounting* published a special issue built around Molisa’s “Spiritual Reflection on Emancipation and Accounting”, in 2011 which generated debate on this issue. [↑](#endnote-ref-20)
20. These churches included Presbyterians, Congregationalists, Baptists, Puritans, Unitarians, Quakers and Methodists – which Funnell and Williams (2014) note were “in competition” to the (Protestant) Church of England and the Roman Catholic Church. [↑](#endnote-ref-21)
21. An interesting set of accounts were those of Lady Glenorchy’s legacy which are summarised by Welch (1994). Her philanthropy supported Methodism and Calvinism, and could (along with other female philanthropists) be studied further. [↑](#endnote-ref-22)
22. Perks (1982) analyses a businessman who had close links with Cadbury, Rowntree and others – George Thomson. While this was published earlier than the review period, his analysis of the success of the profit-sharing scheme at William Thomson & Sons (in Huddersfield (England)) from 1886-1928 shows its dissimilarity to the few other schemes operating, that sought to reduce the impact of the union movement and worker unrest. George Thomson (William’s son) ‘converted’ to Ruskin’s Christian Socialism and sought to reduce competition and build co-partnership. He “saw profit sharing as the means whereby the conditions of life might be elevated and the gulf between capital and labour bridged” (Perks, 1982: 165). [↑](#endnote-ref-23)
23. The comprehensive review of Italian-speaking accounting history literature by Antonelli and D’Alessio (2014) unfortunately does not provide details of the site of case studies, only issues and approaches. [↑](#endnote-ref-24)
24. Exceptions include studies in management by Dyck – for example, on Luke’s Gospel and early Christendom (Dyck et al., 2012; Dyck, 2013) and his analysis of major religions and their effect on management theory (Dyck, 2014). [↑](#endnote-ref-25)
25. Napier (2006: 459) notes that histories ‘‘from below’’ are “an attempt to give voice to individuals and groups that more traditional history has tended to ignore” and will draw on wider sources than organisational archives, or the lives of the elites in society “to demonstrate and thereby challenge taken-for-granted understanding”. No specific definition for this in the accounting history and religion genre has been found. [↑](#endnote-ref-26)