

Accounting: sacred or secular activity?

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Abstract

This paper analyzes the relationships among accounting and religion literature to reply to the research question: “Is accounting placed in the sacred or in the secular sphere of the enterprise?” Within this framework (accounting & religion), still relatively young and little explored in recent years two currents of interpretation emerged that revolve around the central theme of the sacred-secular divide. Among the doctrine trends, we can point out those who hold that there is a clear-cut separation between that activity which belongs to worship (sacred) and accounting, which is bound up, according to a certain current of thought, within the secular sphere. Accounting was seen as part of the profane world and, as such, its use in the church was viewed as an unwanted intervention into the world of the sacred. Another manner of thinking, on the contrary, sanctions a strong link between the activity of worship and that pertaining to keeping the books. Roberts and Scapens (1985) consider the accountability and not so much the communication of their actions but the communication of their behaviour for which there may be a connection between the sacred and the profane sphere. There are many contributions that have taken place with respect to this argument (Accounting History, 2006; Accounting, Auditing & Accountability Journal, 2004) to highlight how accounting is marginal compared to the sacred. Consequently, our aim is to offer further interpretative keys and insights departing from the assumption that the corporate culture is influenced by the anthropological culture. Our idea is that when one believes in God, there are areas and activities where the presence of “the sacred” is more immediate and others (accounting) where applying one’s belief is but indirect.

Key words: accounting, religion, sacred-secular division

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1. Introduction

Academic literature wish for greater scientific attention as regards those topics which concern the relationship between accounting and religion, as we might read: "Despite the recent major interest in research on the relationship between accounting and religion, the findings still remain at an embryonic stage. More research effort is required by scholars to attend to this major research area." (Carmona & Ezzamel, 2006, p.125).

The Authors emphasize certain limitations within the study of those topics that fall within the field of accounting and religion. This, according to our viewpoint, presents a presupposition which limits the effective impact of the religious body to the level of the surrounding economic system wherein it operates. Moreover, the circumscription of the spiritual dimension purely to practices of the faith diminishes connection with daily life external to it.

In this paper we want to analyze the relationships between accounting and religion literature to reply to the research question: "Is accounting placed in the sacred or in the secular sphere of the enterprise?" Within this framework (accounting & religion), still relatively young and little explored in recent years two currents of interpretation emerged that revolve around the central theme of the "sacred-secular divide". Among the doctrine trends, we can point out those who hold that there is a clear-cut separation between that activity which belongs to worship (sacred) and accounting, which is bound up, according to a certain current of thought, within the secular sphere. Accounting was seen as part of the profane world and, as such, its use in the church was viewed as an unwanted intervention into the world of the sacred. Another manner of thinking, on the contrary, sanctions a strong link between the activity of worship and that pertaining in keeping the books. Roberts and Scapens (1985) consider the accountability and not so much the communication of their actions but the communication of their behavior for which there may be a connection between the sacred and the profane sphere.

There are many contributions that have taken place with respect to this argument (which were dedicated spaces in special numbers of international journals such as *Accounting History*, 2006; *Accounting, Auditing & Accountability Journal*, 2004) to highlight how accounting is marginal compared to the sacred. Consequently, our aim is to offer further interpretative keys and insights departing from the assumption that the corporate culture is influenced by the anthropological culture (Hopwood, 1987; Catturi, 2003). Our idea is that when one believes in God, there are areas and activities where the presence of "the sacred" is more immediate and others (accounting) where applying one's belief is but indirect.

The paper is divided in three main sections, the first is involving literature review, the second about the relationships between divide and link in accounting and the third is about the discussion and conclusions.

2. Accounting, sacred and secular relationships literature review

From the works that spring forth over time on the relationship between accounting and religion, we may point out two different conceptions, one is that of Lightbody (2000) who underlines the function of the reserved “guardian”, who allows for tracing a history of contributions and expenditures of the religious body without necessarily demonstrating great levels of transparency. The other, substantially different, is that of Wildavsky (1975) where accounting plays the role of backer, that is, that which makes the expenditures and incomings add up.

In order to make a deeper analysis of accounting and religious literature we can start with Harris (1969) who points out the need to highlight two groups among those who may belong to the Church: those who are part thereof and those who work there. According to his thoughts, in this way, the relationship between religion and action can better be spotlighted.

Instead, Swanson and Gardner (1986), analyzed the accounting needs of the Protestant Church in the US, underlining the importance of greater accounting mechanisms due to the great quantity of wealth it administered.

Laughlin (1988) describes the accounting of the English Church, in the most minute of details. The paper wishes to analyze the social and organizational dynamics that develop within the accounting of the Anglican Church. It applies those theories of Eliade (1959) and Durkheim (1976). From the minute analysis of the Anglican Church organisation, they can see that accounting does not simply represent a technique separated from the context of reference, rather, it is correlated with historical and social circumstances and this comports notable internal organisational implications.

The interrelations between accounting change and large-scale social change has been rigidly maintained by Hopwood (1987), Chapman, Cooper and Miller (2009). The latter researchers have condemned the fact that accounting has been abandoned or completely neglected by scholars of social disciplines for a long time, although it has a significant social value (Chapman, Cooper & Miller, 2009, p. 5).

Despite the fact that scholars of that time had not developed this kind of approach, Hopwood had immediately stated the importance of combining the study of accounting from a representational point of view, with its institutional and organisational role. This context reminds us of what Zappa stated about the company and hence the theory of the economic institution destined to endure. Even in his last work, “The Economics of the Consumption Business” (1962), Zappa seems to better reflect on the aspects which concern the organizational part accounting results represent.

Booth (1993) takes up the thinking of Laughlin and he agrees with the profane sphere to which accounting belongs, and consequently, with the management aspects connected to it. Indeed, he also affirms that we cannot identify an accounting system within a religious order if we do not consider the scaffolding of the religious belief therein. Thus he underlines the resistance of the Church regarding practices, considered as being centuries old, of the management and

of that which it means. Besides, in order to understand management practices, we have to consider the typology of “religion” within the religious order.

Jacobs and Walker (2004) do not exactly agree. They analyze the Community of Iona, which originated in Scotland in 1938. They noted a form of internal bookkeeping to account for their own work to members of the community, for this reason they cannot see a separation between sacred and profane as in the cases of the previous authors. Roberts and Scapens (1985) too, consider accountability not so much the communication of their own actions, rather the communication of their own behavior, for this reason it can be the connection between Sacred and Profane.

Ezzamel, on the other hand, considers accounting as being very important to prove the reciprocity of business (Ezzamel, 1997, p. 563). Besides, Ezzamel (2002) analyses accounting of Ancient Egypt and underlines how the accounting records were especially directed towards management of funeral activities. So, a question remains, concerning the relationship between accounting and worship. Such a relationship does not have precise boundaries (Ezzamel, 2005).

Fonfeder, Holtzman and Maccarrone (2003) have analyzed the entries of the temple of Jerusalem, noting that they represented an integral part of the mission of the Temple and, moreover, were a phase of the same religious rites.

Among the doctrine trends, we can point out those who hold that there is a clear-cut separation between that activity which belongs to worship (sacred) and accounting, which is bound up, according to a certain current of thought, within the secular sphere. Another manner of thinking, on the contrary, sanctions a strong link between the activity of worship and that pertaining to keeping the books.

We highlight, as well, various more recent intermediate situations (Carmona and Ezzamel, 2006). We will initially follow the authors who place accounting as well within the sphere of “the sacred” (Davidson, 2004; McKernan and Kosmala, 2007). The literature, which focuses on the separation between sacred and secular (Booth, 1993; Laughlin, 1988; Carmona and Ezzamel, 2006), is essentially based upon an institutional and hierarchical vision of the Church. Rather, next to this perspective, a “charismatic” vision of the same is emerging (Von Balthasar, 1974, p. 225) and this opens up new doors of reflection.

In brief, our idea is that when one believes in God, there are areas and activities where the presence of “the sacred” is more immediate and others (accounting) where applying one’s belief is but indirect. This behavior expresses the values in which one believes by way of love (McKernan and Kosmala, 2007; McKernan and McLulich 2004). From this, it derives that we may speak of a clear-cut separation of sacred and secular, in that a coherent behavior influences the “secular” with the “sacred” and this may be carried out thanks to the presence of a “ministerial-St. Peter’s” vision of the Church, and next to it, of a charismatic-St. Mary’s vision of the same (Von Balthasar, 1974).

Von Balthasar (1974) reflects upon the anti-Roman complex, which is understood as being “natural aversion” to the centrality of the Pope and the hierarchy of the clergy. His work is founded on the explanation of the motivations which have led to this type of generalized attitude among Catholics but also

among other non-Catholic believers as well as non-believers. At the end of the analyses, Von Balthasar proposes a solution which has its origins in the Second Vatican Council. The Second Vatican Council underlined the relevance of different Charismas that the Holy Spirit gave rise to over the centuries. Von Balthasar said that the hierarchy of the Roman Church - Pope and clergy is called the St. Peter profile. This is sustained by numerous religious charismas. The Charismatic perspective of the unique Roman Church is also defined as the "Marian profile" by Von Balthasar. This name derives, of course, from the name "Mary", who is the mother of Jesus – the son of God. Mary, though, having given her unconditional consent to God in giving life to his son, enters directly into a spiritual relationship with the Father (God - Father) and, therefore, she is not only the mother of the son of God but she also becomes the mother of mankind. Moreover, according to the perspective proposed by various economists such as Bruni and Sena (2013, p. xxii), the capacity and the "gift" of seeing reality with new eyes is underlined. A gift defined as "charisma", to be precise. So, the term charismas is the ability to see bad situations with new eyes and to discover positive and original solutions in them. In this way, we can trace the main fundamentals of charismatic economy. The first highlights the fact that it derives not from economic reason but from an "ideal" one (Bruni and Smerilli 2008, p. 4). The second element is that the charismatic experiences derive as a response to specific needs, which are those mentioned above. The third fundamental is that, as it is strictly connected to the specific figure of the founder, the charismatic economy has a clear and specific identity, which concerns the founder's mission and values. The fourth element is about reciprocity based on gratuity.

This perspective allows us to understand how accounting is one of the activities, which comes within those carried out within the institution, and its coherence of behaviour does not estrange them from the dimension of the sacred.

Among all the works that come out in time regarding the relation between accounting and religion from the historical viewpoint, we continue to examine those that analyse the distance with which the sacred and the secular are considered.

As further pointed out in the following paragraph, in the opposite position of the sacred and secular divide, in relation to that one just brought to the fore, we may include that of Jacobs (2005), who makes use of the literature and criticizes the framework of Laughlin (1988) and Booth (1993) analyzing the accounting of the Scottish Church. He tries to modify the foundations of the sociological theories at the basis of the doctrine, among which is that of Durkheim (1976) and Eliade (1958) and introduces the possibility that accounting falls within the field of the sacred. Therefore, if the sacred becomes an individual perception, the author asks himself what repercussions this might have on accounting. Therefore, it is based upon the narration of stories and behaviours of individuals with regard to the approach to and relationship between sacred and profane. Including, in it, accounting.

The work of Davison (2004) is also interesting, where the author examines a series of writings, where the philosophical-theological approach to the account for

the financial year shows itself to be completely innovative, even if there are some previous works, but not of the same kind. The author continues, stating that the account for the financial year ended the age of the secular to then progressively draw closer to the age of the sacred.

The work of Quattrone (2004) is interesting as well. In it the author reflects upon the relationship between hierarchy, accounting and organisation, using the analysis of many years of accounts kept by Italian Jesuits in the 16th and 17th centuries. In this paper, a multidimensionality as regards accounting emerges, wherein both the surveying of economic facts and the surveying of those dimensions by which a good Jesuit may be considered so, from a spiritual perspective (accounting for soul) find a place.

However, Baker (2006) starts from the presupposition that bookkeeping has the purpose of accounting for the wealth of the individual and of companies from the economic-financial point of view, thus, understanding the origins of bookkeeping means going over those origins of wealth by way of analysis of the Old and New Testament. Another presupposition is the contradiction inherent in treating the importance of wealth within the Bible. Indeed, in the Old Testament Abraham had the wealth, since blessed by God, whereas in the New Testament Lazarus goes to Heaven while the "rich man" is condemned because of his wealth. In this contradiction, the Author notes an important connection between bookkeeping and power on the one hand, and, on the other, that the origin of wealth brings the coming to the surface of bookkeeping with it. Baker (2006) consequently concludes by stating that wealth in the New Testament is scorned.

According to our viewpoint, there is no truth in the affirmation that there is a contradiction between the Old and the New Testament, because wealth is neither exalted nor demonized for its own sake. For example in the new Testament there are some parables, such as: the sower of seed and the talents, that support a strong different orientation. The real issue concerns the ways with which wealth is used, which must in all cases, be a means and not an end in itself. Moreover, we may note yet another aspect from the age of bookkeeping "darkness" in the monasteries: the monks had great care in for accounting not just all the various aspects of the economy (Quattrone, 2004, Flori, 1677).

McKernan and Kosmala (2007) continue on with their discussion by stating that the typology of responsibility which requires the inclusion of justice and of "the infinite", is often forced within structures and the law. For the authors, accounting moves within these two dimensions and the aspects regarding justice are better expressed within the second Pole where we consider the infinite and poverty.

According to the authors, the guarantee of accounting, viz truth failed because of the over-evaluation of the technical aspects and this uprooted its true identity to be an instrument of adequate representation of corporate operations (McKernan and Kosmala, 2007, p. 741; Parker and Guthrie, 2005; McPhail, Gorringer and Gray, 2004).

The idea which immediately comes to mind is that we cannot consider a human activity in itself secular simply because it involves numbers. The true

issue is the way in which the collection of data is carried out, not so much the actual collection of the data in itself.

3. A divide or link between religious attitudes and concerns and accounting practices?

In the following paragraph we will focus our attention on two different and “extreme” positions present in the accounting, sacred and secular relationships literature review: on the other hand, Laughlin’s contribution (1988, 1990) and his interpretation of Eliade’s (1958, 1959) and Durkheim’s (1976) though as well as Booth’s work (1993); on the other hand, the work of Jacobs (2005), Hardy and Ballis (2005) and other Christian authors who have opened the way to a stream of studies in which emerges the possible relationship among charismas and accounting.

As afore mentioned Laughlin (1988, 1990) provided a contextual analysis and explanation of the role of accounting within the Church. His first work (1988) showed that there were four different types of accounting operating in the different parts of the Church organization (the parish level, the diocesan accounting system level, the accounting system of the central board, and the accounting system of the Church Commissioners) and as many different roles played by the same. At the parish level the accounting systems were rudimentary and were deemed irrelevant to the “ongoing life of the parish”, while the diocesan accounting systems were more elaborate and the accounting system of the central board was aimed to determine if the resources were available for plans to proceed and, finally, the accounting system of the Church Commissioners was more concerned with accountability than decision-making.

He argued that the underlying structure of financial accountability relationships in the main Church-based units were dominated by the sacred-secular divide. He suggested that all Church organizations are dominated by this divide and his perception of the role of accounting can be summarized in these words: “In this context finance, accounting and accountability matters are seen as secular and secondary” (Laughlin, 1990, p. 107).

However, the basis of Laughlin’s thought can be traced in the works of Durkheim (1976) and Eliade (1959) that posited the source of the sacred-secular divide. Consequently, it is necessary to draw particularly attention to these authors to critically understand the validity of this approach and to clarify its foundations.

However, as Jacob (2005) argues, Eliade (1959) seemed to reject the dualism between the sacred and the profane (secular) in his own writings, suggesting that for the religious person everything could be seen as sacred and therefore, the practice of accounting could also be sacred. Conversely, for the non religious everything is profane and therefore, any concept of sacred or distinction between

sacred and secular will also be rejected from this perspective. In fact, as correctly observed by Jacobs (2005) Eliade claimed that the historical context was irrelevant and that his focus was on the structure and content of the religious experience (1958). However, Eliade's central approach was a phenomenological focus on experience and therefore, realities were those constructed in the mind of the believer. In other words, Eliade's (1959) understanding of sacred and profane was based on individual perceptions and experiences (Jacob, 2005, p. 192).

Sacred and secular are not the binary conditions represented by Booth's (1993) model but rather a continuum of experience and Laughlin's (1988, 1990) findings were of perceptions, values and attitudes rather than inherent universal structures. Sacred and secular were experienced and articulated in the mind of the individual rather than a structural characteristic of the Church of England (Studstill, 2000). Therefore, in other settings accounting has the potential to be sacred, to be secular or to be both sacred and secular (Studstill, 2000). Consequently, the fact that for some individuals and in some places there could be a sacred accounting has generally been ignored in the accounting literature (Jacobs, 2005, p. 192). Among the authors who have pointed this, we can mention Arrington and Francis (1993), Munro and Mouritsen (1996), Jacobs and Walker (2000), Watson (2002), Maltby (1997), Davidoff and Hall (1997).

Arrington and Francis (1993) suggested that the giving of accounts is a ubiquitous human practice, something that all of us do as part of daily life. Accountability is not limited to economic and financial issues: there are times when the financial aspects of accountability are clearly related to religious concerns (Arrington and Francis, 1993; Munro and Mouritsen, 1996; Jacobs and Walker, 2000; Watson, 2002).

Maltby (1997) drew a link between accounting practice and Germany middle class morality and argued that accounting became linked to mercantile virtues. Furthermore, she suggested that there was a relation between accounting and spirituality.

Walker (1998) as well as Davidoff and Hall (1997) explicitly reinforced the assumption of the existence of a link between accounting practices and religious beliefs asserting that the drive to keep regular accounts was not only located in economic experience and that the motivation to account came not only from the needs of economic markets or financial decision-making but also from a sense of religious obligation (Davidoff and Hall, 1997).

The suggestion that religious values drove the development of accounting practices, is further developed by Aho (1985) and Carruthers and Espeland (1991).

Moreover, this theme is reinforced by Jacobs (2005). Jacobs underlines that one of the best examples of the strong link between religious values and accounting practices and between accounting and spirituality is the personal diaries and teaching of John Wesley (1938, 1956) who illustrates how accounting can be seen as a good Christian quality.

Christian thinkers such as Wesley (1938, 1956) and Niebuhr (1951) reject the sacred-secular divide position and indicate the accounting and financial issues do

not necessarily conflict with religious values. Christians have an obligation to use their financial resources. The accounts and individual perceptions drawn from the Church of Scotland by Jacobs (2005) are then more consistent with the concept of a jurisdictional conflict between accountants and clergy than a sacred-secular divide. Accounting can be part of practices of spirituality and sacred or secular accounting was found to be an issue of perception.

As mentioned in the previous section, Jacobs and Walker (2000) draw a similar link between accounting and spirituality in the practices of a modern lay religious community – the Iona Community – who rejected the concept of a sacred-secular division and argued instead for the concept of an “integrated spirituality” where all aspects of life, including financial issues, were considered as part of the sacred. This link between accounting practices and religious values is also evident on a more widespread basis and was expressed as the doctrine of the Christian Stewardship of Money (1959²).

Furthermore, Hardy and Ballis (2005) offer a critique of the sacred and secular dichotomy that has been used to interpret the ambiguous roles of accountants and accounting practices within religious organizations. Drawing on Niebuhr (1951) narrative theology and his distinction between “internal history” and “external history” and his typology of social action - they demonstrate the many ways that religious communities balance faith and social practice.

Exploring similar themes to Laughlin (1988) in his study of the Australian Uniting Church, Booth (1993) presented a sacred-secular divide as a basis for a research agenda on accounting in Churches. “The sacred and the secular divide, therefore, separates the “legitimate” part of a Church from the secular support activities. Accounting is seen as a support activity, and thus is secular. It is seen as an irrelevancy to the life of the organization and only tolerated to the extent that it supports the sacred” (Booth’s 1993, p. 46). Thus, his research framework is based on the sacred-secular dualism: the secular is secondary, while the sacred is dominant and accounting form part of the secular. And this despite the fact that Booth (1993) acknowledged that the “sacred cannot be completely separated from the secular” and that there were cases where accounting was accepted and was not resisted: “accounting can be highly prominent within Churches and meet little apparent resistance from the spiritual basis of belief” (Booth, 1993, p. 41).

However, both in Booth’s (1993) and Laughlin’s (1988, 1990) works there is read an *a priori* structuralist dualism (Jacobs, 2005 p. 191).

Moreover, as Jacobs noted, examples of accounting practices were found in Flesher and Flesher’s (1979) study of the Harmony Society, as well as in Kreiser and Dare’s (1986) and Faircloth’s (1988) and in Swanson and Gardner’s (1986) studies (Jacobs 2005). There was no evidence in these studies of a reluctance to use accounting techniques or a perception that accounting constituted a threat (Jacobs, 2005, p. 191). Conversely, accounting helped the “economic viability and actual survival” of the Episcopal Church (Swanson and Gardner, 1986).

² See Jacobs, 2005, p. 205 and following.

Booth (1993) dismissed this evidence on the basis that the Shakers and the Harmony Society were very concerned with business activities and stressed efficiency and economy as Virtues. But this, in our opinion, rather than representing an exception or a negative element, can be appreciated as a quite a positive aspect - and he advocated the sacred-secular divide inherited from Laughlin (1988) as a model for future research on the function of accounting in Churches and other religious organizations.

4. Final considerations

Literature review showed some orientation regarding the sacred and secular divide, and some different positions of authors. So we can try to reply to the research question: "Is accounting placed in the sacred or in the secular sphere of the enterprise?" Accounting is a very ancient discipline and we can find a progressively evolution from the only technical elements of book-keeping (Pacioli, 1494 - 1499) to deep social and cultural dimensions (Hopwood, 1978; Chapman, Cooper and Miller, 2009). Finally to reply to the research question, our idea is that it is impossible to place accounting only in the sacred or in the secular area, because it depends of how the accounting is used and It depends to the cultural background. At present we can give suggestions deriving from the following authors that we analyzed. The first is about Jacobs (2005). He underlines that accounting is in the middle between sacred and secular profile, because accounting is involved when there are some trouble about corruption and immorality of enterprise. We think that accounting is using some tools and they depend on how they are used and for what purposes. By itself, the accounting may be used for both moral purposes but also for immoral purposes, then in itself is neither sacred nor profane! Another reflection is about Booth (1993, p.57). He points out that the organizational implications of the resistance of the sphere of the "sacred" to everything that is actually "profane" are very relevant and this creates an obstacle to the development and implementation of management practices, as they are considered according to his point of view in the sphere of the profane. Actually, following these two suggestions, we can find a kind of dyslexia in their dealings on the relationship sacred and the profane in terms of accounting. For one, Booth has done a tremendous job, which results from the deductive point of view is flawless, on the other side proliferate treatises in which you insert the "Faith" in the management and accounting as Alford and Naughton (2001). Alford and Naughton (2001) refer to companies in general and mainly to those for profit but part of the management, in a rather decided that the sphere of the "sacred" that the same Booth refuses although understandably considering the framework identified. So, there are two worlds that do not speak or rather that perhaps something is missing? Do we need a link? In short, the world is changing and we must have eyes that look through this to be the protagonists of what is happening on the horizon for the preparation of tomorrow's world.

Although the paper presents some new emerging lines of reflections we are aware of its limitations. Specifically, the limits of the paper are about the first step of literature review that must be implemented more and the connections about the Charismatic principle (Bruni and Sena, 2013), that can open a new door to understand accounting in one new approach.

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