

TIME TO MOVE ON?

Shedding new light on the sacred and secular divide debate about the use of accounting in religious organizations from an institutional logics perspective

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Abstract:

The literature on accounting in religious organizations has become stuck in a theoretical dead-end. For years scholars debated over the existence and adequacy of the sacred and secular divide (SASD), a concept developed by Laughlin (1988, 1990) and Booth (1993) to explain the role of accounting in religious organizations. The SASD explains the subordinated role of accounting in religious organizations with a resistance of their members against all secular influences, including accounting, in their sacred territory. The debate showed the concept's weaknesses, but researchers have not moved the understanding of accounting's actual role and what influences it much forward. In an in-depth qualitative case study of a Protestant community of males in Germany and Switzerland, the present work applies an institutional logics perspective drawing on works of institutional complexity to shed light on the factors influencing accounting and to show their implications for the SASD debate. It identifies six religious and non-religious factors, that contribute to a 'frictionless' functioning of accounting. Furthermore, it provides alternative explanations to those offered by the SASD. This work underscores that the study of accounting in such organizations needs more nuanced approaches, theoretically through perspectives such as institutional logics and methodologically through interview case studies.

Keywords:

Religion, Sacred and Secular Divide, Institutional Logics, Institutional Complexity, Case Study

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1. Introduction

It is easier for a camel to go through the eye of a needle than for a rich person to enter the kingdom of God (English Standard Version Bible, 2001, Mark 10:25)

If asked for the opinion held by Christians about money, the above-quoted words attributed to Jesus Christ might come quickly to mind. This quote hints at a potentially difficult relationship for followers of Christianity with financial matters. One might also assume that accounting as a technology that is undeniably tied to financial issues creates tensions when used in Christian surroundings. In the past 50 years, scholars increasingly paid attention to the interaction of accounting and its societal and organizational context which is often referred to as the study of accounting as a *situated practice* (Hopwood, 1983, 1987; Walker, 2016). Here, the religious and especially the Christian context has received increasing interest by accounting researchers in the past 20 years (Carmona & Ezzamel, 2006; Cordery, 2015). This can also result from the fact that Christianity is the largest religion in the world by adherents which emphasizes the importance of understanding accounting in these organizations. Religious organizations thereby provide a fertile ground to study accounting since those organizations exhibit a number of contextual variables different from those of ordinary for-profit or non-profit organizations that can shape the use and functioning of accounting in sometimes surprising ways (Carmona & Ezzamel, 2006).

The articles concerned with accounting and religion have mainly focused on *the micro-perspective*, that is accounting's specific role in religious organizations (Cordery, 2015). Laughlin (1988, 1990) and Booth (1993) laid out the foundation for a stream within this literature in their seminal works which proposed a subordinated role of the accounting function in religious organizations. They explained this subordinated role with a resistance of the religious organization's members against all secular influences in their sacred territory. Accounting as a secular phenomenon was accordingly seen as an 'unhealthy intrusion' in the sacred sphere and subsequently resisted. This line of reasoning, coined as the 'sacred and secular divide' (SASD), sparked various criticism from other scholars which subsequently emphasized that accounting played a much more central role in many other religious organizations than those studied by Laughlin and Booth. The outcome of these contributions was usually either the evidence of the inexistence of the SASD and/or a critique because of the inadequacy of the SASD concept to study accounting in a religious setting. This debate was valuable and enhanced the understanding of accounting as situated practice in religious organizations.

However, these contributions did little to advance the conceptual understanding of accounting's role in religious organizations and what influences its role (see also McPhail & Cordery, 2019). The present work tries to move the literature out of this 'dead-end' by applying a theoretical lens stemming from institutional logics to the study of accounting's

role in religious organizations. This lens allows for a more nuanced conceptualization of accounting's application and use in an organization. A common starting point hereby is *institutional pluralism* which refers to the presence of multiple logics in an organization (Greenwood et al., 2011). In addition to a 'religious logic', there are often other logics present in a religious organization which is likely due to the resourcing needs all types of organizations face. By drawing on the concepts of institutional pluralism and complexity, this work focuses on the processes and attributes that determine an organizational response to potentially conflicting institutional logics and shows how accounting thereby is implicated. Therefore, the following research questions are asked:

Which new influences can an institutional logics perspective identify on the accounting function in a religious organization? [RQ1] Moreover, what implications do these findings have for the debate about the sacred and secular divide? [RQ2]

To answer these questions and to illustrate the usefulness of institutional logics to study accounting in religious organizations, the present study examines a Protestant community of males which sits and operates in Germany, Switzerland, Congo, and Afghanistan. The members define their organization as a brotherhood which is the Protestant equivalent to a religious order in Catholicism. The brotherhood provides a valuable study setting because it is simultaneously small enough to access all important organizational members and key stakeholders, but also exhibits sufficient complexity so that accounting needs to play a more central part in the organizational life. This single case study was conducted using observations, internal documents, and semi-structured interviews.

The present study is one of the few comprehensive accounting case studies in a contemporary religious organization (Carmona & Ezzamel, 2020) and the first study the authors have been aware of using institutional logics as a theoretical lens to study the role of accounting in such an organization. It identifies six factors that have a strong influence on the accounting function in the brotherhood and likely for other religious organizations as well. These are the overarching mission, the degree of openness, trust, and stakeholder alignment, the identity of the members in charge of accounting, and the influence of decision-makers on the accounting function. The factors are highly interrelated and mutually reinforcing. In a positive constellation as in the brotherhood, these factors enable accounting to function 'frictionless'. This term is coined in reference to Chenhall et al.s' (2013) notion of 'productive friction' which describes accounting's ability to become a medium of compromise for agents of different institutional logics. Frictionless in the present study refers to a rather rudimentary, but well-functioning use of accounting in an organization that does not need to rely too strongly on accounting for management and control purposes. Additionally, the present work provides alternative and more positively connotated explanations to those offered by the SASD for observations regarding the role of accounting in religious organizations.

This study is structured as follows: the next chapter explores the literature on accounting in religious organizations, especially the SASD, and discusses its development. Chapter 3 explains the method theory (Lukka & Vinnari, 2014) being used and develops a theoretical framework to study the case organization. In the following, chapter 4 describes the research design and explains the way the data was collected and analyzed. Chapter 5 provides background to the case organization and details the accounting function and the use of accounting in the case organization. Chapter 6 discusses the study's findings and contributions. Lastly, chapter 7 will conclude this present work and motivates areas of future research.

2. Theory

This chapter lays out the theoretical ground for this study by first (2.1) describing the key concept of this present work, the sacred and secular divide. Chapter two (2.2) then explores the literature debating the existence and extent of the SASD, while chapter three (2.3) looks at works concerning the adequacy of the SASD. A preliminary conclusion about all the literature is given in chapter four (2.4).

2.1. Sacred and Secular divide (SASD): Theoretical Foundations

In the past 20 years, the topic of accounting and religion has been highly debated among accounting scholars (Cordery, 2015; McPhail & Cordery, 2019). After the call for more research by Carmona & Ezzamel (2006), the number of studies has increased substantially. The majority of papers was published in a small number of journals, most importantly *Accounting History*; *Accounting, Auditing & Accountability Journal*; and *Accounting, Organizations and Society* (see also Cordery, 2015). The research focus lies on Christian organizations in the Western Hemisphere with only a few exceptions. Drawing on Carmona & Ezzamel (2009), Cordery (2015) clusters the contributions in a macro and micro perspective. The macro perspective analyzes how religious thinking has influenced business and society. This strand of the literature examines topics such as the effect of religiosity on accounting conservatism (Ma et al., 2020), the impact of religion on accounting inconsistencies (McGuire et al., 2012) or the influence of religion on the actors concerned with accounting (Cordery, 2006; Funnell & Williams, 2014).

The micro perspective investigates the functioning of accounting within a religious organization. This perspective on accounting in religious organizations was dominated by the sacred and secular divide concept. Following the call of scholars such as Hopwood (1987) to study accounting in its societal and organizational context, Laughlin (1988) examined the accounting systems operating in the Church of England. The literature previous to Laughlin (1988) was dominated by normative arguments about the design and application of accounting systems in religious organizations (Booth, 1993, p. 39). However, Laughlin's research was not about 'these practices *per se*, but rather about their interrelationship with the social dynamics at work in this institution' (Laughlin, 1988, p. 20). He provided the historical context of the accounting systems used in the Church of England and detailed its functioning. At the time of study, these systems operated at four different levels: parishes, dioceses, central board, and the church commissioners. To interpret his findings, Laughlin (1988) drew on the writing of Durkheim (1976), one of the most influential writers on religion in sociology (Tracey, 2012). For Durkheim (1976, p. 37), all religious beliefs presuppose a dichotomous classification of all things into a profane/secular and a sacred domain. To make this concept applicable to an organizational setting, Laughlin (1988) employed Eliade's (1959) refinement of the

sacred and secular dichotomy. Eliade explained how the sacred and the secular can manifest themselves in the physical world. For him, any religious belief has a center that manifests itself in objects such as a church or a cathedral which are the locations where contact with the transmundane takes place. This center initially belongs to the profane sphere and later becomes 'sacredized', which reinforces the clear separation between the sacred and secular that can only be overcome by sacredizing the profane through so-called myths and festivals (Laughlin, 1988, p. 25).

On the parish level, Laughlin (1988) found that the accounting systems were simplistic and generally irrelevant for the ongoing activities of the parishes. When there were attempts to use these systems for decision-making or evaluating the activities of the parishes, these were regarded as an 'unhealthy intrusion' (Laughlin, 1988, p. 23). On the diocese, central board, and church commissioner levels, he found that the systems were more elaborate, but only due to the higher complexity of the underlying business processes and not due to a more sophisticated use of the produced information. Laughlin (1988, p. 38) claimed in the conclusion of his paper that:

Accounting systems, in this context, are legitimate aids [...], but they are not part of the sacred agenda and should not interfere with the more important spiritual endeavors of the Church of England. They are allowed to exist to assist the created internal resourcing units, but their role is clearly limited.

Thus, one can conclude that accounting as a secular/profane practice is inherently subordinated in a religious organization.

Booth (1993) supported Laughlin's finding, the existence of a SASD, and placed it into the center of his proposed research framework to study religious organizations. In addition to the religious belief systems, which incorporate the SASD, he suggested further research into the role of organizational members and occupational groups in promoting these beliefs as well as the availability of resources. According to Booth (1993), these two additional dimensions might mitigate or aggravate an initial SASD. Thereby, Booth (1993) already called for research that investigates how the SASD plays out and which factors can influence it, rather than a debate discussing the existence of the concept. Heavily basing his argument on Laughlin (1988) and Eliade (1959), Booth (1993, p. 46) theorized:

Accounting is seen as a support activity and is thus profane. It is regarded as an irrelevancy to the life of the organization and only tolerated to the extent that it supports the sacred

To reiterate, the SASD is a concept that Laughlin (1988) used as an explanation for the observations regarding the use and perception of the accounting system that he made in the Church of England. He also claimed that the SASD is something universal that in its basic form (the domination of the accounting function as part of the secular domain) exists in all religious organizations. This however sparked a major debate among accounting scholars whether this is truly the case and to what extent the findings of Laughlin (1988)

are generalizable. This dispute became so extensive that it turned into the central topic of accounting in religious organization research (Carmona & Ezzamel, 2020; Cordery, 2015). This topic became so prominent in accounting research that it was discussed in a special issue in the *Accounting, Auditing & Accountability Journal* and the *Accounting History Journal* (see McPhail & Cordery, 2019).

2.2. Literature Debating the Existence and Extent of SASD

The first chapter of this literature review organizes the studies in research that discussed the existence and extent of the SASD in general. The following papers investigated the concept either directly or from an empirical standpoint.

Studies in the first sub-stream of the literature discuss the existence of the SASD. Papers in this section directly discuss the findings of Laughlin (1988). The most debated points were the existence of the SASD in religious organizations and the extent to which the SASD explains the observations of accounting in these enterprises (Antonelli et al., 2020; Bigoni et al., 2013; Ezzamel, 2005; Irvine, 2005; Kluvers, 2001). Papers following this notion usually took a structural interpretation of the sacred and secular. This means that researchers assumed the sacred and secular logics to manifest themselves in a structurally separated way throughout the religious organization. A significant interaction between the logics without any resistance or missing structural separation was seen as non-existence or invalidity of the SASD concept (especially Ezzamel, 2005; Irvine, 2005). Almost all papers that follow this line of reasoning rejected the SASD existence or only saw little explanatory power in the division between sacred and secular sphere for the respective case organization. Ezzamel (2005) named his study about accounting in funerary temples in ancient Egypt *The intertwining of the sacred and the profane* which already indicates his standpoint in the debate about the SASD. In his archival case study, the scholar found significant administrative work in the funerary temples, and therefore he classified the funerary temples as an economic institution (Ezzamel, 2005, p. 48). He concluded that the ‘accounting practices were part of an intertwined sacred/profane assemblage that did not recognize either dimension as discrete’, which stands in contrast to the proposed dichotomously separated spheres in Laughlin’s (1988) explanation. The budgetary processes and the use of the budget in the Church of Australia from 1988-1995 investigated by Irvine (2005) led to the same conclusion, since she found that clergy and lay people integrated ‘belief’ in the budget. According to her, accounting was therefore not seen as an intrusion (Irvine, 2005). Incompatibility of the sacred and secular spheres was also rejected in a study of the diocese of Ferrara 1431-1457, since accounting practices were not seen as antithetical to the sacred mission (Bigoni et al., 2013). Another factor that determined whether researchers interpreted the observations regarding accounting as the existence of SASD is the importance of accounting in the religious organization. If the accounting function was so central for the organization that it cannot be characterized as a ‘dominated support function’ by the religious domain, the SASD

concept was rejected by the researchers following that logic. A prominent example that followed this reasoning is Antonelli et al. (2020). Through this archival study of the development of the Papal States during the Papacy of Pius IX (1846-1870) he rejected the notion that accounting represented a dominated support function in religious organizations and even argued that in a situation of very restricted resources, the secular can become dominant over the sacred.

In contrast to almost all scholars investigating the SASD concept directly, Kluvers (2001) confirmed in some organizational bodies the structural separation of the sacred and secular using a questionnaire study to investigate the budgeting process in the parishes of the Archdiocese of Melbourne. He identified significant passivity of the clergy, the members of the organization predominantly concerned with the sacred, throughout the process and very restricted use of the budget. Especially the observation that the parish accountant did not promote the budgeting process, even though it was his main responsibility to do so, showed this apathy of key of the organization when it came to business processes in religious organizations (Kluvers, 2001, p. 57). Hence, Kluvers (2001) confirmed the existence of the SASD while seeing accounting as a dominated support function.

The second sub-stream of the literature concerned with the existence of the SASD concept did not directly investigate the SASD explanation; the studies were much more descriptive. As Carmona and Ezzamel (2020, p. 605) put it: ‘some of these studies do not explicitly address the sacred-secular dichotomy, but the richness of their evidence provides insights to this issue’. Scholars following that stream largely described the use of accounting systems in religious organizations and in a last step then dedicated a small paragraph to connect their findings to the SASD concept (for example Dobie, 2015; Ezzamel, 2009; Jacobs & Walker, 2004; Kreander et al., 2004; Paisey & Paisey, 2011; Robbins & Lapsley, 2015). The prior analysis of the empirics can thereby be completely detached from any SASD investigation (especially Paisey & Paisey, 2011; Robbins & Lapsley, 2015). This reinforces the notion that the SASD concept was central for the research in accounting in religious organizations. It almost evoked the feeling that a study is perceived as ‘incomplete’ if the findings of the study are not connected to the explanation of Laughlin (1988). A representative example for this strand was the work of Dobie (2015) in which he examined the role of financial accounting in Benedictine monasteries from 1215-1444. In his study, he analyzed how financial accounting processes were implemented throughout the monasteries as a response to prior misconduct. He gave an extensive overview of the accounting and financial management processes in place (Dobie, 2015, pp. 147), stated that ‘accounting [...] was an essential part of the life of a medieval Benedictine monastery’ (Dobie, 2015, p. 156) and based on that in a very last step concluded that there was no structural SASD, because accounting was an essential part of the well-functioning of a monastery. Hence, he disagreed with what Laughlin (1988) and Booth (1993) in his opinion have proposed in their studies

(Dobie, 2015, p. 144). Case studies based on archival or interview material of the Iona community (Jacobs & Walker, 2004), the Scottish pre-reformation Churches (Paisey & Paisey, 2011), evidence from other accounting practices in ancient Egypt (Ezzamel, 2009) and the transition from a religious charity to a public hospital (Robbins & Lapsley, 2015) all found significant interactions between the secular, represented by accounting practices, and the sacred sphere in a religious organization.

2.3. Literature Debating the Adequacy of the SASD

2.3.1. Adequacy of the Concept Discussed by Use of Accounting

The research designs of studies aiming to investigate the role of accounting connect these findings then to the SASD concept, and are therefore very similar to the first stream of literature: mostly through case studies, either using archival data or interviews, the researchers investigated the accounting function in a religious organization (Basri et al., 2016; Hardy & Ballis, 2005; Hidayah et al., 2019; Quattrone, 2004; Sanchez-Matamoros & Funnell, 2015). But, in contrast to the first strand, however, the researchers did not discuss the existence of the SASD concept or if the explanation needs to be rejected or not, they rather evaluated possible additional explanations for the observed use of accountings or underlying factors that influence how accounting was used in a religious organization. Even though there is some overlap with the first strand, this stream of literature is more focused on possible explanations for the accounting use in religious organizations rather than on descriptions of their empirics and whether they fit the SASD concept. This is much more in line with the research idea of this paper to take the SASD concept and search for further refinement or alternative explanations.

A representative example of this group is the study by Quattrone (2004), in which he investigated the financial accounting and accountability practices in the Society of Jesus, a religious order, and their development between the 16th and 18th century. Throughout his paper, he established that the accounting practices did not only serve economic purposes but were together with the accountability processes part of the religious mission of the Society of Jesus. The accounting systems ‘emerged because of the enactment and the coagulation of multifaceted interests around the ideal of god’(Quattrone, 2004, p. 675). One can infer that the accounting system represented a religious quality and was consequently not separable from the religious mission of the order.

Ballis & Hardy (2005) used the concept of the theologian Niebuhr (2001) to directly evaluate the adequacy of the SASD concept. In their opinion, the findings of Laughlin (1988) oversimplified religious organizations and stereotyped the role of professionals in these enterprises (Hardy & Ballis, 2005, p. 251), flaws that the explanations of Niebuhr do not have in their opinion. While in the end only criticizing the proposed structural dichotomy between sacred and secular in an organization, Sanchez-Matamoros & Funnell (2015) drew on Hardy & Ballis (2005) and the definitions of the interplay between Christ

and Culture from Niebuhr (2001) as a better-suited interpretation of the accounting processes in Spanish hospitals led by the St John's Order. While still only touching upon the idea, a combination of different theological frameworks with a refinement view on the SASD could lead to a better understanding of the interplay between sacred and secular in a religious organization (McPhail & Cordery, 2019).

Other papers investigated if the SASD concept exists in other religions. Hidayah et al. (2019) and Basri et al. (2016) concluded that accounting is an Islamic quality and that financial accounting systems are therefore indistinguishable from Islamic beliefs anyway. Studies such as Jayasinghe (2009) were clearly opposing the dichotomic interpretation but at the same time emphasized that religions such as Hinduism and Buddhism rest to a large extent on individual perceptions. Hence, they concluded that the perception of SASD and associated actions and behaviors are unique to the individual member. In some sense, this study was directly related to the next stream of literature.

2.3.2. Adequacy of the Concept Discussed by Individual Perceptions

A much more phenomenological view on the SASD debate came from another stream in the literature. This group of researchers interpreted the divide between sacred and secular not as something structural within an organization but rather as the individual perceptions of the members within an organization that can subsequently lead to a structural division (Jacobs, 2005; Lightbody, 2000, 2003). Research following this 'softer' interpretation of the SASD acknowledged that the divide between the sacred and secular lies in the perception of the members of a religious organization (Jacobs, 2005). This consequently means that the SASD is an individual concept and as a result can change over time and fundamentally varies across different departments of an organization. Studies in this strand of the SASD literature had different goals: some researchers tried to find alternative explanations for their specific observations in religious organizations that in their opinion carry more explanatory power than the SASD, while others added another perspective to the understanding of the SASD. Therefore, this strand of the literature, is much more focused on delivering a more nuanced understanding of accounting in religious organizations and started to develop ideas independent from the SASD concept.

One leading author in this field is Margaret Lightbody. In her first study of a state division of the Australian Church, she discussed how non-profit organizations usually have restricted resources for their social/sacred missions (Lightbody, 2000). She described how churches have 'advocates' and 'guardians' when it comes to the spending processes and how accountants usually take the guardian role. Guardians engage in 'storing' as well as 'shielding' processes to preserve resources from being spent by the social mission. While this on a surface level looked like active resistance against the sacred mission, the motivation of accountants for this kind of behavior told a different story: accountants tried to use their knowledge of finance to serve the church so it can achieve its social mission in the long run (Lightbody 2000, p. 171), which shows that financial managers value their

contribution to the sacred realm. In her second study, she again interviewed financial accountants in the Australian Church to reveal their feelings during the yearly budgeting process (Lightbody, 2003). While the accountants firmly argued for a conservative budget, a deficit budget was decided on in the end. This led to frustration among the accounting staff (Lightbody, 2003, p. 132), which however was not aired in longer debates. These negative emotions thereby did not arise from the dominant role of the sacred, which was reflected in the decision in favor of a deficit budget, but rather from the perception of the accounting staff that this decision will hurt the sacred in the long run. This revealed that the 'sacred' was the main concern in the church, even for the accounting staff that dealt with the 'secular'.

Jacobs (2005) argued based on the interviews of different members of the Church of Scotland that 'the categories of sacred and profane were challenged as a binary dualism'. He suggested that they 'represent more a continuum of experience' (Jacobs, 2005, p. 206) which again reinforced for him the individuality of the SASD explanation. According to him, based on the perceptions of accountant and clergy, the observations in the church would rather fit to a jurisdictional conflict than to the SASD explanation.

2.4. The Theoretical Dead-End

To structure the domain in two streams of papers that investigate the existence or adequacy of SASD has several advantages. Firstly, the organization of the literature according to the used research design (directly, from an empirical standpoint, and according to an individual interpretation) sheds light on the difference in the interpretation of the SASD concept by researchers. Secondly, the examination of the debate according to the discussion around existence or adequacy indicated what observations of accounting in religious organizations researchers find contrary or insufficiently explained by the SASD. Those insights can serve as a starting point to motivate other theoretical views that could be more suitable to explain the role of accounting in religious organizations. Therefore, there seems to be potential to shift the conversation from a debate that can be characterized as rather one-dimensional to one that leads to a more nuanced understanding of accounting in religious organizations.

It is important to note that elements of the criticism regarding the SASD concept, such as the structural separation of the logics, are interpreted too rigid for what the findings of Laughlin (1988) represent. Laughlin sees himself in the phenomenological strand of literature. In his response to the growing number of studies that rejected the SASD concept, he clarified that 'The sacred and secular divide is primarily an organizational and sociological phenomenon and any structural implications are more context-dependent' (Laughlin, 2007, p. 282). He further criticized the common research designs of the first strand of literature by concluding that 'this structural expression of the divide is neither universally applicable nor a necessary requirement' (Laughlin, 2007, p. 282).

Indeed, his original study from 1988 does not conclude that there must be a structural separation of any kind. Lehman (2013) argued that ‘researchers [...] lose sight of the subtleties and nuances in the complex combination of ideas present in Laughlin’s approach’ (Lehman, 2013, p. 217), which reinforces the notion of Laughlin (2007) that his findings were misinterpreted by other researchers. Jacobs (2005) also defended Laughlin by concluding that ‘subsequent authors have taken an overly simplistic reading of his work and a hard sacred-secular division has come to dominate the thinking’ (Jacobs, 2005, p. 206).

Following this interpretation, the notion that interactions between the sacred and secular spheres constitute a violation of the SASD explanation seems to be unjustified. However, there were accounting phenomena in the studied religious organizations that cannot be that easily explained by the ideas of Laughlin (1988). Researchers in the second strand of the literature were aware of this and tried to find factors that influence the use of accounting in religious organizations or theories that are better suited as an explanation. The ‘context dependency’ mentioned by Laughlin (1988) becomes more important than the debate around the existence. One such idea was to investigate the religious studies with the interplay between Christ and Culture from Niebuhr (2001); however, this has not gained much traction yet. The interpretation of the SASD concept as individual perceptions of the members of the religious organizations was a first attempt to move the debate of the sacred-secular divide, but the organizational factors that influence this perception of accounting have been still uncovered. Efforts like the researches of Lightbody (2000, 2003) tried to answer these questions, but they only touched upon the behavior of certain occupational groups. The institutional logics perspective is well suited to uncover the important factors in the organizational and societal context that shape such individual behaviors and cognitive processes and ultimately explain how accounting is implicated therein. This will be discussed in the next chapter.

The SASD literature review additionally helped the researcher to pick a suited case study. Firstly, a focus on financial accounting and management seems reasonable. Since accountability is a religious quality (Jacobs, 2005), being accountable is likely part of the sacred mission of most organizations and thus not seen as subordinated. Secondly, this study focuses on a Christian organization in the Western Hemisphere. Jayasinghe (2009) concluded that Hinduism and Buddhism allow for a more individual interpretation of one’s faith, while Basri et al. (2016) argue that accounting is a sacred part of an Islamic lifestyle. Therefore, in these organizations a ‘subordination’ of accounting seems unexpected.

3. Development of the Theoretical Framework

This chapter develops the theoretical framework based on the institutional logics perspective, motivates its use, and shows how it is applied in the present study. The first chapter (3.1) lays the foundation for the theoretical framework beginning with a definition of institutional logics, shows its application in religious settings, and ultimately indicates how accounting can be studied with it. Chapter two (3.2) then summarizes the theoretical framework and shows its merits for the present study.

3.1. Usefulness of the Institutional Logics Perspective to Study Accounting in Religious Organizations

Institutional logics as a subset of institutional theory were first introduced in the literature by Friedland & Alford (1991) in Powell & DiMaggio's (1991) influential edited volume *The New Institutionalism in Organizational Analysis*. As indicated in the title of their seminal work *Bringing Society Back In*, Friedland & Alford (1991) wanted to prompt scholars to properly consider the societal context of the organizations they study. They did this as a response to the proliferation of theories that isolated individuals and organizations from their societal and institutional contexts such as rational-actor models or resource-dependency theory (Friedland & Alford, 1991, pp. 232–237)

Building on Friedland & Alford's (1991) work and widely cited, Thornton & Ocasio (1999, p. 804) defined institutional logics as the:

... socially constructed, historical patterns of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality

In other words, institutional logics offer organizational actors established and accepted guidelines on how to take actions, make decisions and make sense of their environment. Refining Friedland & Alford's (1991) work, Thornton et al. (2012) outlined seven societal institutions and respective logics: family, community, state, market, profession, corporation, and religion.

As this theoretical lens has an intuitive appeal to many scholars but the actual application might raise some questions, Ocasio et al. (2017, pp. 510–512) outline several important aspects of the institutional logics perspective to keep in mind when confronted with it: (1) Institutional logics are both symbolic and material and can hence be communicated through various mediums and are also materially observable. (2) The organizing principles of institutional logics are multidimensional and consist of distinct yet interrelated dimensions. There are common dimensions to all institutional logics, but every scholar can specify relevant dimensions for their study purpose. (3) Institutional logics can be defined at various levels of analysis, such as societies, organizations, and

others. (4) The institutional logics perspective carries the ontological assumption that these logics are real phenomena even in absence of the researcher. (5) A useful method for measuring logics is through ideal logics (see Thornton et al., 2012). (6) Institutional logics are historically contingent and change over time together with their associated institutions. These aspects will become important in the following chapters.

Religious organizations, which are defined here as organizations claiming affiliation with a certain religion and/or denomination, and its members are likely to be subject to at least two logics (see also de Jordy et al., 2014; Hinings & Raynard, 2014). Naturally, one is the religious institutional logic that can be conceptualized as values, beliefs and practices that are oriented toward a divine being (Gümüşay, 2020; Peifer, 2014). Since these organizations have either business ventures or substantial resources to manage, another logic should be present which relates to those resourcing activities. The case organization finances itself partly through the operation of two guesthouses where it provides accommodation and other services in exchange for money. Hence, the brotherhood is also subject to a business logic which can be defined as an orientation towards reaping profits and an instantiation of the societal-logics of the market and the corporation (Conrath-Hargreaves & Wüstemann, 2019, p. 788).

A situation like this where an organization faces different institutional logics is also referred to as Institutional Pluralism (Kraatz & Block, 2008). When such a situation generates considerable tensions and challenges for organizational actors because the prescriptions of the different logics might be contradictory, scholars usually speak of Institutional Complexity (Greenwood et al., 2011, p. 318). In a specific situation the business logic could demand from a brother (member of the brotherhood) to take action A while the religious logic could force him to take a contrary action B. This can lead to a variety of outcomes such as discomfort for the individual and potential conflict in the organization which could ultimately lead to change in the organization (de Jordy et al., 2014; Greenwood et al., 2011; Seo & Creed, 2002). However, it also shows that humans have a certain degree of autonomy under this perspective and are not mere products of their environment as opposed to other theoretical constructs (Friedland & Alford, 1991, pp. 253–256). How organizations and their members ultimately deal with that complexity depends on at least two factors (Greenwood et al., 2011).¹ Firstly, the degree of incompatibility between the different logics, and secondly on the organizational attributes that ‘filter’ these logics.

There are a variety of ways to determine the incompatibility between different institutional logics (Greenwood et al., 2011). Drawing on Pache and Santos (2010), this work highlights potential incompatibility by comparing the different logics according to the prescribed means and ends of the logics. As will become clear in the empirics chapter, the goal of the brotherhood is to ‘carry Christ’ to the people by enabling guests to

¹ Greenwood et al. (2011) also mention the field-level structure as an important factor; however, considering this factor is beyond the scope of this work and therefore also not reflected in the theoretical framework.

encounter Christ in their guesthouses which can be seen as a practical manifestation of the religious logic. Additionally, the guesthouse operations as a manifestation of the business logic has the aim to earn money for the brotherhood. While these goals are not incompatible per se, the means by which these goals can be achieved can be highly incompatible. The religious logic instructs the brothers to enable as many encounters as possible by lowering prices. This mean is contrary to the the business logic which would instruct the brothers to raise prices and cut costs to maximize profits for the brotherhood. What might aggravate a potential conflict between the two institutional logics is the ‘greediness’ of the religious logic (Coser, 1974). Greediness can refer to the notion that religion usually demands unconditional and holistic commitment from its adherents. In combination with the salience of religious values and beliefs to the identities of the organization, the members of the case organization refer to themselves as ‘brothers’ and sometimes ‘monks’, this gives indication that they likely experience this institution (-al logic) as highly demanding and unwilling to compromise when in conflicts with other logics (de Jordy et al., 2014). Hence, there is a substantial potential for tensions arising from institutional complexity in the brotherhood.

Another factor that shapes an organization’s response to institutional complexity is the configuration of certain organizational attributes (Greenwood et al., 2011), which are one of the main interests of this present work. Greenwood et al. (2011, p. 339) defined organizational attributes as ‘organizational filters’ when these frame an organization’s perception of institutional complexity and influence its response. In their work, Greenwood et al. (2011) outlined several attributes that can function as organizational filters, such as the organization’s position within a field, its structure, ownership and governance, and its identity. These factors can help to explain how strongly organizations are subject to the pressures of the different logics, how logics are carried into an organization and by whom (see also Zilber, 2002), and how much discretion the organization allows itself and its members when faced with institutional complexity. However, it seems reasonable to assume that these organizational filters/attributes do not operate in a void but are influenced by institutional logics as well. This is hinted upon by the literature on isomorphic pressures that suggest that organizational forms and therefore its attributes are shaped by different societal forces (DiMaggio & Powell, 1983). These organizational filters will be investigated in detail in the following chapters.

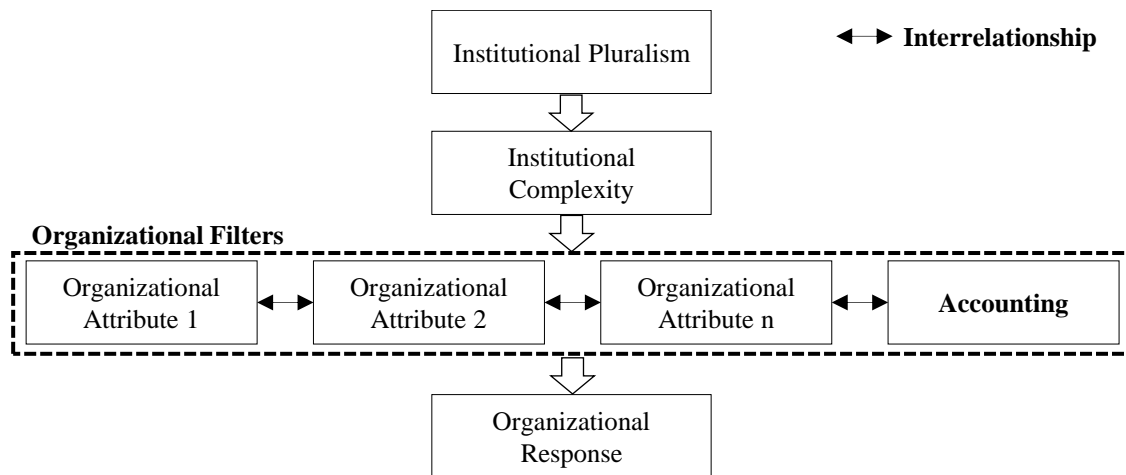
In addition to management and organizational theorists, accounting scholars have started to examine the role that accounting can play in an organization’s response to institutional complexity (for a review see Nielsen et al., 2019). Hence, these scholars investigated whether accounting can also act as another organizational filter in line with definition of Greenwood et al. (2011, p. 339) outlined above. Indeed, accounting may facilitate responses such as ‘decoupling’ which is the mere symbolic adherence to one logic while de facto adhering to another (Ansari & Euske 1987) or ‘compartmentalization’ which refers to a structural division between agents of different logics (Amans et al. 2015,

Ezzamel et al. 2012). It may also facilitate compromises between the different logics (Chenhall et al., 2013). By reviewing this literature, Nielsen et al. (2019) also summarized factors that influence accountings' ability to facilitate an organization's response to that complexity.² The factors discovered are decision-makers' influence on accounting systems, situation-specific interdependence of the different logics, institutional factors, stakeholder interpretation of the accounting numbers, and design characteristics of the systems using accounting information. With probably the exception of situation-specific interdependence (see also Carlsson-Wall et al., 2016), these factors are in essence a variety of organizational attributes or attributes of the accounting system. Hence, this literature establishes that accounting can act as an organizational filter itself and is influenced by other organizational filters, too. One might argue that accounting could also be a practical manifestation of the business logic as it is a technology usually tied to the business realm and financial issues. However, as the studies above on accounting and institutional complexity show, accounting can also influence the interplay of the different logics and therefore this work conceptualizes it as a potential organizational filter. The next chapter brings all these insights together in a comprehensive theoretical framework.

3.2. Summary of the Theoretical Framework

The previous chapter showed that the institutional logics perspective conceptualizes organizations and humans as influenced by a variety of forces which constitute their societal context. In the case of religious organizations these are likely to experience multiple forces. Depending on the characteristics of these forces and characteristics of the organization itself, organizations and members experience varying degrees of tension in their operations. As established above, religious organizations are likely to be a place of tension due to institutional complexity since they usually unavoidably experience resource constraints and the 'greediness' of the religious logic. However, to truly understand the outcome of the institutional pluralism, the *organizational response*, it is important to investigate the organizational filters of which accounting is likely to be one as well. As also noted, accounting and the other organizational attributes are themselves influenced by the institutional complexity, likely to influence each other, and finally influence the organizational response. This process is described in the theoretical framework of this work below.

² More precisely they examine the factors influencing the ability of performance measurement systems to balance multiple institutional logics. Despite that, this present work deems those factors also applicable to accounting in general as accounting numbers and the accounting function in an organization usually strongly underpin performance management systems (Kaplan & Norton, 2005).



Adapted from Greenwood et al. (2011, p. 324).

Figure 1. Theoretical Framework

As can be seen from the description above, this theoretical lens can become a valuable analytical tool to study organizations and their members in contexts where these are subject to multiple and oftentimes conflicting forces. Especially in religious organizations where models based solely on rationality are likely to fail, this perspective still allows the researcher to attempt the study in a very structured manner. It enables the understanding of the reasons why religious organizations might act in certain ways and can therefore explain the use of technologies such as accounting. It also allows to focus on a particular aspect of this above-outlined sequence and enables a variety of new findings to emerge as it does not mandate narrowly pre-defined categories. This is almost ideal to add more nuances to the debate about the SASD in two ways. Firstly, it allows to precisely model the societal forces at play in the religious organization instead of just differentiating between sacred and secular things. Secondly, it allows accounting also to play a more pronounced role than in the SASD concept depending on the organizational and institutional context.

In summary, it broadens the scope of potential factors that can influence accounting by conceptualizing it as influenced by the institutional complexity at hand as well as other organizational attributes. While all aspects of the theoretical framework are at least touched upon in the empirical chapter and the discussion, the focus of this study lies on the institutional complexity and the other organizational attributes that shape accounting. Those two aspects will be referred to as the factors influencing accounting in the following chapters. Based on these factors, inferences for the study of accounting and specifically the SASD are drawn in the discussion section. Before that, chapter 3 shows how this theoretical framework was translated into an empirical investigation that allowed for further theorization.

4. Method

This chapter outlines the research methodology employed in this study. The first part (4.1) details the background of this study and motivates the research design. It is followed (4.2) by an overview of the data collection process and a description of the interviewees. The third part (4.3) of this chapter explains how the collected data was analyzed.

4.1. Research Design

The initial research idea for this study was born during a three-month-long stay of one of the authors at the house of the brotherhood in Switzerland. Due to his academic background in accounting, he became intrigued by the brothers' relationship with money, finances, and accounting. After some rapport building and first informal conversations about finances with the brother in charge of accounting at the Swiss house, the author made a formal request to the prior and the leadership team of the brotherhood to study their accounting and financial management practices. Both the leadership team and the prior approved the project and granted the authors full access to all organizational members to interview these and handed them some documents they deemed potentially interesting for the authors.

Before starting to collect the first empirical data in addition to the informal knowledge already gathered, the authors reviewed the literature on the micro-perspective of religion and accounting. It became clear that scholars have focused heavily on the debate around the SASD and only some explored other themes (see chapter 2). Hence, the initial aim of the study was to start the investigation broadly and exploratively. However, to inject necessary rigor into the investigation (see Eisenhardt, 1989), an initial research question was asked:

What are the key underlying dynamics and tensions that determine the role and use of accounting in a religious organization?

Such broad initial research question merited a qualitative approach that allowed for a variety of themes to emerge (see also Moll et al., 2006). Using interviews as the main source for this present work seemed appropriate as matters of religion such as values, beliefs, and perceptions are most easily conveyed and transmitted orally (Thornton et al., 2012). As such topics are usually personal matters, it made sense to gather those views from a sufficient number of different organizational members and stakeholders to get a deep understanding of their perceptions. Additionally, interviews are very suitable for institutional logics as a subsequently chosen theoretical lens. As institutional logics stand in close relationships with cognitive processes (Thornton et al., 2012), these could be unearthed most easily with interviews in the present case. By choosing this theoretical lens and a qualitative approach, this study aims to provide thick descriptions of the social

scene and the context in which accounting functions (Dyer & Wilkins, 1991; Geertz, 1973). Ultimately, it aims to illustrate the potential empirical richness that religious organizations provide for the study of accounting and demonstrate that such complexities merit more nuanced study approaches than the simplistic and structural application of the SASD concept.

This present work has been designed as a single case study and the unit of analysis is the whole organization, the brotherhood, including its German and Swiss location/association as well as all its members. The reason for this was that the leadership of the brotherhood as a whole is spread between brothers in Germany and Switzerland and that both locations do not exhibit any significant differences in regard to decision-making or accounting practices. The foreign aid stations are not explicitly in the scope of this investigation as these did not yield sufficiently relevant characteristics to answer the given research questions in the eyes of the researchers.

4.2. Data Collection

To gather valid and reliable data for this study, the authors used three types of sources to triangulate their findings (see also Bryman & Bell, 2015, pp. 399–404). Internal and publicly available documents from the brotherhood, participant observations, and semi-structured interviews were obtained by the authors. Observations that were made during the first stay of one of the researchers at the Swiss guesthouse sparked the interest in the organization and gave researchers a general understanding of the brotherhood, its members, properties, and institutional context. However, data presented in the empirical chapter or elsewhere in this work can be traced to a written document provided by the brotherhood, field notes of participant observations, or the transcripts of a semi-structured interview. The following paragraphs describe the collected data and the respective collection methods by type of source.

4.2.1. Written Documents

The written documents were retrieved in two ways. As the brotherhood has an extensive online presence with a frequently updated website and Facebook page, it was possible to retrieve general demographic data and detailed profiles of every single brother from there. These profiles included the vocation, age, time of entering, and the motivation to become a brother from every member. As a preparation for the semi-structured interviews and the selection of potential interviewees these sources were very helpful. These sources were also valuable to get an overview of current news that the organization published. The brotherhood's mission statement 'Our Common Ground' ('Gemeinsame Grundlagen') was publicly available on their website. A book about the history of the brotherhood that was gifted to the authors from one of the Swiss brothers was also part of the publicly available documents.

The internal documents were sent to one of the authors via mail, some of them on request and some without explicit request. They were used either as a preparation for an upcoming interview or the respective brother deemed them potentially interesting for the authors. These documents include articles of association, organizational charts, and reports compiled from the brotherhood's guesthouse software. An overview of all these documents is available in Appendix A.

4.2.2. Participant Observations

The participant observations were gathered during the second visit of one of the authors in the Swiss guesthouse of the brotherhood. Two events respectively observations were deemed interesting by one of the authors, so he created field notes.

He was invited to attend the annual assembly of the brotherhood's Swiss association where the brother in charge of accounting at the Swiss house/association presented the annual report to the fellow members of the Swiss association. The author took notes during the assembly and was simultaneously allowed to review the print-out of the annual report which included a detailed income statement and balance sheet accounts as well as an activity report. These notes were later typed into a document and complemented with additional impressions by one of the authors.

The second set of field notes was made to capture the content and impressions one of the authors gathered from an informal conversation with the brother in charge of accounting in the Swiss association. This conversation evolved around the way this brother used information from the bookkeeping system and the guest management software to determine overnight rates at the guesthouses and plan upcoming events. Directly after this conversation, the researcher typed all he could recall in a Word document. Additional information about both field notes/observations can also be found in Appendix A.

4.2.3. Semi-structured Interviews

Semi-structured interviews are the main building blocks of this present study where a single interview lasted between 30-90 minutes and on average 59.5 minutes. In total 15 interviews were conducted with brothers as well as members of the circle of friends and employees of the brotherhood. Most interviews were scheduled with sufficient time between another to allow detailed analysis and to adjust subsequent questions. Interviewees were chosen initially based on the knowledge of the researchers about their roles in the brotherhood, so the first interviewees were previously or currently in charge of the brotherhood's finances and accounting. During the initial interviews, the authors identified additional interviewees that were subsequently contacted and interviewed. The aim of the sampling of the interviewees was to reach full theoretical saturation (see Bryman & Bell, 2015, pp. 430–433). Therefore, the authors interviewed all brothers and employees that come in contact with accounting and business issues in their jobs and all

members currently and formerly in leadership positions in the brotherhood. To clarify their impressions and triangulate the authors' findings especially on more technical accounting issues, the brother in charge of accounting in Germany was for example interviewed twice. The following Table 1 gives an overview of the people interviewed throughout the study.

Table 1: Overview of interviews conducted

Interviewee	Role	Date of interview	Duration (minutes)
<i>Brother</i>			
Brother M	Accountant Germany	11 th March	59
		7 th May	35
Brother D	Former Accountant Germany	23 rd March	64
Brother P	Brother	30 th March	57
Brother T	Accountant and Manager Guesthouse Switzerland	31 st March	60
Brother G	Prior	31 st March	46
Brother U	Brother	30 th March	47
Brother C	Manager Guesthouse and former Prior	27 th April	94
Brother H	Kitchen Manager	12 th May	46
<i>Employee</i>			
	Head of Public Relations	25 th March	63
	Head of Housekeeping	20 th April	70
	Head of Facility Management	11 th May	36
	Accounting Clerk	28 th April	N.A.
<i>Friend</i>			
Friend K	Tax Accountant	24 th March	93
Friend M	Accounting Friend	21 st April	63

Before every interview, the researchers sent out a General Data Protection Regulation (GDPR) consent form and asked for permission to record the interview which was done through Zoom or Microsoft Teams. Afterward, the interviews were transcribed by the authors using conventional audio software and Microsoft Word. The transcripts were created using a verbatim style with minor corrections of grammatical mistakes and the omission of filling-words to enhance the readability and make context-specific expressions explicit for readers of the transcripts. All interviews were conducted in German and subsequently translated by the authors into English. One interviewee requested the interview to be carried out in written form, so a series of questions was sent to her in Microsoft Word and follow-up questions were asked in an email exchange.

A semi-structured design of the interviews was chosen to allow a variety of topics to emerge in the conversation and to allow the researchers to explore interesting issues in more detail see (Bryman & Bell, 2015, pp. 478–501). All interviews were based on an interviewee-tailored interview guide which was prepared by the authors beforehand (see Appendix B for all themes covered) to steer the conversation to potentially interesting issues. These interview guides usually included 3-5 core themes and some sample questions for each theme. An interview usually commenced with a short introduction of the researchers and followed by questions about the personal and professional background of the interviewees. The subsequent questions were tailored according to the role the interviewee fulfills for the brotherhood. In the first interviews, themes were kept broad to discover a wide range of topics and were afterward narrowed down according to both emerging empirical themes and theoretical concepts that were deemed potentially relevant.

4.3. Data Analysis

The data analysis process was very similar to the one described by Hidayah et al. (2019, pp. 26–27) in their study about pseudo spirituality in Islamic financial institutions and was explicitly designed to model an abductive research approach (Dubois & Gadde, 2002; Peirce, 1903). For data management and coding, the authors of this present work used NVivo 12 Plus which allowed for effective searching, filtering, and coding of all the received and produced documents. The steps that followed the import of the data in NVivo are outlined below and followed by a short discussion.

Step 1: Identification of empirical themes. In this initial step, the analysis was conducted in a bottom-up manner to develop the first empirical themes. This allowed to identify recurrent themes in the interviewees’ responses and to better understand the processes and dynamics in the case organization. The authors used line-by-line coding for all the above-mentioned documents except for merely quantitative data in Microsoft Excel files. After assigning line-by-line codes, similar codes were merged and later aggregated under higher-order codes/themes. Thereby, the authors created a four-level hierarchy to make sense of the data and to develop the empirics chapter. An example of this is shown in Table 2 below.

Table 2: Example of the development of the empirical themes

Level	Aggregation Level	Example
1	Quote (Sentence, Line or Paragraph)	‘We look at those [numbers] not to get in trouble’
2	Line-by-Line Code	Numbers used not to get in trouble
3	Category	Monitoring
4	Core Category	Uses of Accounting in the brotherhood

This allowed the researchers to better understand the functioning of the organization, its members, and processes as well as to develop the structure of the empirical section (see chapter 5).

Step 2: Identification of a suited theoretical lens to make sense of the empirics. Based on the empirical themes and first insights from the gathered data, the authors collected more specific research questions that arose during the coding and analysis process. To answer these research questions, potential method theories (see also Lukka & Vinnari, 2014) were considered to arrive at an appropriate theoretical framework to fully analyze the collected data (see also Ahrens & Chapman, 2006, p. 820). Eventually, the researchers identified institutional logics as a suitable method theory and built their theoretical framework based on the literature on institutional logics and accounting. This was due to the framework's ability to explicitly model the different societal forces the case organization was subject to, and its ability to focus on organizational attributes that might filter these forces and can thereby influence accounting.

Step 3: Development of the coding framework based on the theoretical framework and subsequent analysis. The authors then created a coding framework that allowed them to code with upfront developed codes based on the developed theoretical framework. This top-down approach allowed them to 'view' the data through the lens of their theoretical framework. The initial codes were: 'Religious Logic', 'Business Logic', 'Institutional Pluralism', 'Institutional Complexity', 'Organizational Attributes/Filters', and 'Organizational Response'. These predefined codes were deliberately kept broad to allow for subsequent refinements and associations to arise for further theorization (see figure 1). The results can be seen in the discussion chapter.

The outlined steps 1-3 were iterated several times throughout the investigation and were often overlapping. Each step involved discussions among both authors as well as discussions with their peers and supervisor which led to subsequent changes especially in research questions, method theory, and theoretical framework. Based on these changes, the theoretical coding framework was then readjusted, and the source data was coded accordingly thereafter. Also, the empirical framework was sometimes changed which could be done quickly by rearranging the line-by-line codes in NVivo without needing to recode the data sources.

5. Empirics

The following chapter presents the main results of the empirical investigation that were needed to answer the posed research questions and is loosely structured along the theoretical framework. To locate the organization in its societal and organizational context, the first chapter (5.1) provides the reader with the mission, history, and a description of the operations of the brotherhood. Subsequently, chapter two (5.2) elaborates on the unique processes and dynamics in the brotherhood that need to be understood to then distill the organizational filters and their mechanisms in chapter 6. Chapter three (5.3) then shows the accounting and management information systems in place and describes how these systems and the information created therein are used in the brotherhood. The last chapter (5.4) concludes the empirical chapter by showing how the accounting information is used in the brotherhood.

5.1. Background and Context

The brotherhood is a community of 22 single Protestant males with locations in Germany and Switzerland as well as locations dedicated to foreign aid in Afghanistan and Congo. It is organized similar to religious orders in the Catholic Church where the members live in accordance with the evangelical counsels, which build a cornerstone of the Christian monastic tradition (Bayer, 2019). Hence, the brothers fit the sociological definition of monks, but it should be noted that all of them are laypeople and do not belong to the clergy which is sometimes the case in religious orders such as the Catholic Jesuits (Worcester, 2008). The brotherhood is independent of any church despite proclaiming itself as Protestant. Therefore, it is also not funded by the church. In years prior to the Covid-19 pandemic, it funded itself by approximately 60% donations, 20% pensions, and 20% guesthouse revenues, which significantly shrunk during the pandemic. It is incorporated both in Germany and Switzerland as a registered association according to the local law and mainly conducts non-profit work from a tax law perspective.

The brotherhood sees its mission in ‘carrying Christ to the people’ through their lives, work, and service which is codified in its mission statement Common Grounds (‘Gemeinsame Grundlagen’). It does this mainly through three activities: (1) providing foreign aid through its stations in Congo and Afghanistan, (2) guesthouse operations in Germany and Switzerland, and (3) evangelizations in local parishes, often through music. However, external evangelizations currently only play a minor role in their activities due to the high average age (67) of the brothers. Despite showing such a high membership age, the brotherhood itself is very young compared to its Catholic counterparts which were founded many centuries ago, such as the Benedictines in 529 AD or the Jesuits in 1540 AD (Worcester, 2008). The brotherhood was founded informally in 1961. Figure 1 below outlines some key milestones in its history.

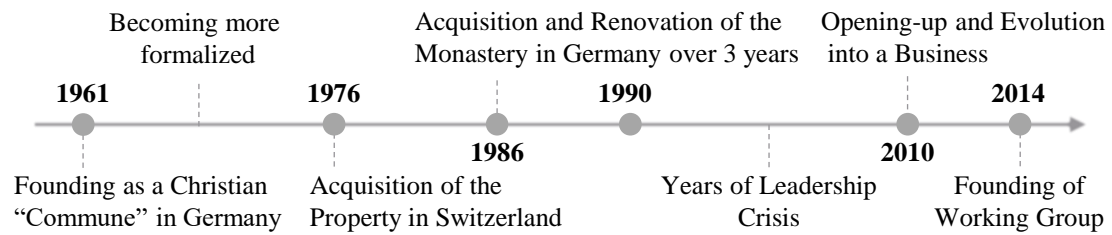


Figure 2. Outline of the brotherhood's history

In a book explaining their history, the brothers describe their initial organizational form as a 'Christian Commune' similar to the pop culture spirit of the 1960's in the Western Hemisphere. In the beginning, the founding brother and first prior, a theologian, gathered young people which were committed to live a contemporary Christian life. With the first rental of a house in Germany and the move-ins of members, practices began to become more formalized with scheduled times for prayers and meals. During that time, the brothers focused their activities on evangelizations in German-speaking parishes through playing contemporary Christian music and preaching their faith. As a second activity, foreign aid emerged 1963 and brothers were sent to developing countries to provide typical foreign aid such as medical aid for leprous people. Also, through the rental of the first house, the brothers began to host Christian retreats and vacation camps.

Initially, all these activities were financed by the brothers themselves as they worked regular jobs, usually in the professions they were trained in, during the day. The religious activities were carried out in the evenings and on weekends. As the brotherhood grew, both in membership size and in number of outside supporters, the brothers needed larger spaces for housing the members and meeting the increasing demands for their retreats and vacation camps. Therefore, they acquired a manor house with a large property (15 ha) in Switzerland in 1976 and a former Augustine monastery (7 ha) in Germany in 1986. These acquisitions were made possible by significant discounts from the sellers, high donations, and the fact that the brothers did most of the construction and renovation work by themselves. Subsequently, more brothers worked full-time in their houses and gave up their first residence as they then had enough space in the Swiss manor house and the German monastery.

In the 1990s, the brotherhood went through a leadership crisis culminating in the dismissal of the founder and prior as well as leading to a reorganization of the association which resembles the current governance structure. Nowadays, all brothers in working age have tasks inside the association and do not work for external employers. Every brother has a designated 'area of work' with his own responsibilities and performs these independently, but shares his tasks and plans in a morning meeting with his fellow brothers. Very similar to normal for-profit entities there are staffing schedules and brothers are entitled to holidays according to the respective national law.

5.2. The Brotherhood as a Unique Organization

5.2.1. Life as a Brother

Upon joining the brotherhood, a new member makes three vows in line with the evangelical counsels which last the whole membership that is designed for life. The first one is chastity which binds the brothers to stay unmarried as a member of the brotherhood. Secondly, a brother makes the vow of obedience which obligates every brother to obey his superior's commands and to subordinate his wishes and desires to those of the community. The third vow is that of poverty which refers to the virtue of not accumulating worldly wealth and living a simple life. Poverty of the individual brother shows itself in a variety of ways in the brotherhood. Firstly, every brother either gives away all of his assets (with the exception of goods of daily life that he can fit into his private room) or transfers these to the association which mostly relates to monetary assets. Also, the brothers receive no salary for the work they are doing in the brotherhood, only pocket money which amounts to 50 Euros in Germany and 75 Swiss Francs in Switzerland per month. None of the brothers has an individual bank account and the pocket money is paid out in cash. However, the brothers do not need to pay for housing, food or healthcare and have small allowances for clothes and vacation. Generally, it seems that most of the brothers are not concerned about money at all.

Before a brother becomes a lifetime member of the brotherhood, he has to pass his two-year novitiate to test for himself whether he is suited for the monastic life and to see for the other members whether the novice fits into the community. The novitiate in the case organization is less formal and regulated than in the Catholic counterparts where it is designed almost as an apprenticeship and governed by many rules and canonical law (see Interview Brother G). Throughout his novitiate, the novice is assigned to a mentor, the novice master, and receives some training on how to fit into a community, find his role within the community and how to generally deal with being a monk. This training is conducted together with other religious communities/orders, both Catholic and Protestant, and does not serve as an 'indoctrination' of any sort but rather as an additional support for novices to transition into those communities.

Naturally, the religious logic is very present in the brotherhood. The German house is an actual Christian monastery and the Swiss manor house is decorated with crucifixes, icons, and religious paintings. Both houses have various chapels where the formal prayers are conducted. In addition, almost every activity, including meals and meetings, are commenced and finished with prayers and the Bible is read multiple times during the day. Appendix C depicts the actual schedule of the Swiss house which is followed Monday through Saturday. On Sunday they alter the schedule just slightly. However, the brothers do not wear the typical habit as in other orders, but only a small cross around their neck. In conclusion, the brotherhood is a very religious organization but not as formalized and bound to a multiplicity of rules and traditions as for example Catholic orders with their

longstanding histories and strong ties to the Vatican. This allows them to be more flexible in many issues and does not separate themselves too strongly from the outside world. How this interaction with the outside world influences the brotherhood is described in greater detail in the next section.

5.2.2. The Different Stakeholders in the Brotherhood and Their Interrelationship

The brotherhood does not only financially rely on ‘non-brothers’, but also to carry out its overall mission and daily operations. Figure 3 below outlines the main relationships between the main stakeholders in the brotherhood.

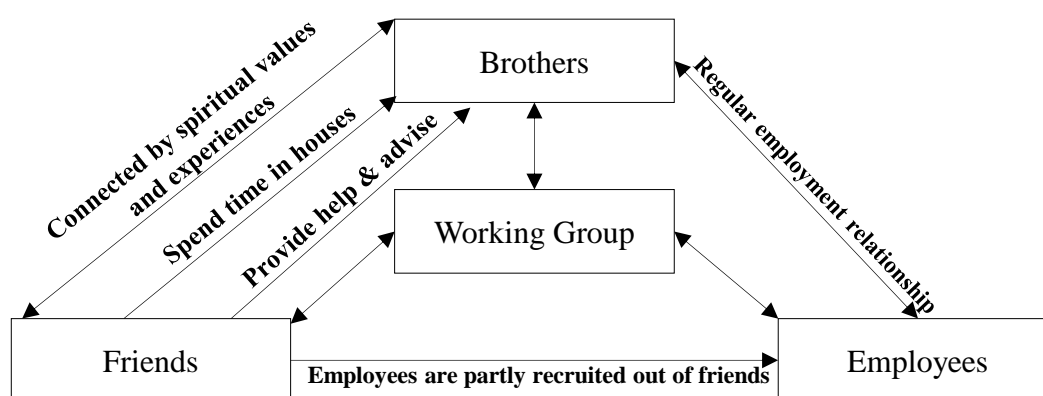


Figure 3. Key stakeholders and their interrelationship

One external group are their ‘friends’ which is meant in a literal sense of the word. Friends are people that stand in a friendly relation with either a single brother, are connected to one guesthouse and/or with the whole brotherhood. The closest and most involved friends show loyalty towards the whole brotherhood. These friendships were usually established during evangelizations in the parishes of the friends or during a stay of a friend in one of the brothers’ guesthouses where the friend encountered God. Usually, friends regularly visit and stay in the brotherhood’s guesthouses where they go on holidays or with the purpose to help the brothers with a specific issue. Most of the friends are also devout Christians and therefore share similar values as the brothers and support their mission of carrying Christ. The help and advice friends provide to brothers is wide ranging and often corresponds to the professional background of the particular friend. Some who work in skilled manual jobs help them with, for example, carpenter work or maintain some technical infrastructure. Others, such as judges, business managers or accountants provide them with advice on legal, tax and business issues. There is almost no profession that is not present in their network of friends. Many friends support the brotherhood through donations, some of them frequent and others infrequent. Outside personal encounters, the brothers keep in contact with their friends and donors through their quarterly newsletter Friendship Letter (‘Freundesbrief’) which has 5.000 – 6.000 recipients.

The second group of externals are employees, that work either on a full-time or part-time basis for the brotherhood. These employees often had friendly ties with the brothers before being recruited. They mostly work in areas that cannot be covered by a brother either due to lacking skills or the sheer volume of the work. For example, the work area of housekeeping is under the responsibility of an external employee specifically trained for this who manages five part-time employees to take care of housecleaning and laundry in the brotherhood's German guesthouses. Other areas where external employees work include the technical maintenance of the property, the administrative department, the kitchen, and public relations.

An entity that includes friends, employees and donors is the Working Group ('Arbeitsgemeinschaft'). It was established in 2004 after an initiative of the brotherhood's tax account to ensure the continuation of brotherhood's operations despite the high age of the brothers. The ultimate aim of this separate legal association is to take over the brotherhood's complete guesthouse operations to enable these to outlast the brothers and to allow the brothers to focus on their contemplative activities during their last years. Consequently, the mission of carrying Christ should continue in the future. Some of the working group members have clear tasks that they overtook from the brothers, some provide their expertise when needed or initiate and execute certain projects for the brotherhood and. An example of the responsibility of a fixed task is the representation of the brotherhood at certain ecclesial events through a friend who is also a member of the working group. Especially regarding legal and financial issues the members usually provide the prior or other brothers of the leadership team with support on their demand.

This outline shows that the brotherhood is very open to external influences, but all stakeholder groups are strongly connected by the religious logic, their faith. These externals are hence able to contribute with their own and unique expertise to the brotherhood which is not only allowed but explicitly encouraged by the brothers. The brothers see the need for the outside input of occasionally other logics such as the business logic to run their guesthouse operations which are also part of their religious activities. To complete the picture of the dynamics in the brotherhood and to understand the structure that enables the brotherhood's functioning, the next section turns to its governance and leadership structure.

5.2.3. Governance and Leadership

As a registered association the brotherhood is legally represented by its board of directors which consists of minimum two people and is elected out of and by the brotherhood's leadership circle. This leadership circle functions like a board of directors in the corporate world, consists of a minimum of five brothers and is the decision-making body in the brotherhood. The head of the board of directors is, equivalently to other religious orders, the prior which has a deputy, his sub-prior. The leadership circle is able to withdraw the board of director's appointment by a 2/3 majority and is therefore able to outvote the

prior. This structure is a direct consequence of the former prior's, Brother C, wish for more democratic structures. An authoritarian leadership style was one of the biggest reasons in his eyes for the crisis the brotherhood went through in the 1990s. This leadership understanding is also in stark contrast to a classic understanding of the powerful prior/abbot in the Christian monastic tradition (Brother C).

An important management tool for the prior and the leadership circle is the brotherhood's common ground. Apart from its articles of association, this is the only written and official document for the brotherhood. It is basically a combined mission statement and rule book for the brothers and their community. This statement was crafted by all brothers, also in response to the former leadership crisis, to determine a common denominator and to ensure alignment among the brothers. It outlines the brotherhood's mission to carry Christ, the evangelical counsels, the daily routines, and the general openness towards outsiders (see Appendix D). Besides emphasizing the importance of the gospel and mentioning a Protestant orientation, it is deliberately silent with regard to dogma. Also, it is very short and the language it uses is not overly precise. This contrasts for example the rule of Saint Benedict, the book of precepts for the Benedictines, which is very detailed and makes precise descriptions for all aspects of a monk's life and the monastic community (Payer-Langthaler & Hiebl, 2013).

5.3. Accounting Function and Guesthouse Software

The brotherhood's accounting function is nested in its administrative department ('Verwaltung'). This department is led by Brother M who is a certified office administrator which is a generally accepted profession in Germany. He trained for three years in this profession prior to joining the brotherhood. During that training he acquired general business, accounting, and bookkeeping knowledge. Brother M has an employee who is trained in the same profession and supports him for 20 hours per week. For technical and taxation questions, the brothers are in close contact with friends that have the relevant expertise in these areas due to their professional backgrounds. Two of the most influential friends are the brotherhood's tax accountant and a friend who has a professional background in accounting and who holds diverse accreditations. Both are members of the working group and were interviewed over the course of this investigation.

It is important to note that the brotherhood is a non-profit organization according to German and Swiss tax law which has certain implications for its accounting. On the one hand, it does not have to prepare any financial accounts for disclosure purposes, only very simple ones to render annual accountability towards its members. On the other hand, the brotherhood must proof its non-profit status to the tax authorities which is done by submitting financial accounts annually. For taxation purposes, there are two separate entities created in the accounting system. One relates to the guesthouses which is referred to as a for-purpose entity ('Zweckbetrieb') under German tax law which indicates that it

is an income generating vehicle for the non-profit purposes of the brotherhood. The other entity is the actual non-profit entity ('Ideeller Bereich') which includes all aspects in relation to the brothers' lives and their charitable work. Certain accounts for the foreign aid stations in Congo and Afghanistan are also reflected in the system, but a discussion of these is not in the scope of this work.

The administrative department has two main tasks: Maintaining the brotherhood's accounting and administrating the received donations for the brotherhood. It is not tasked with creating a budget because the brotherhood does not work with budgets for planning purposes, except for its foreign aid station in Congo. Daily activities for the accounting function involve managing various bank accounts and cash registers, creating and submitting sales tax summary reports to the tax authorities, paying and posting invoices as well as maintaining the accounting software. On a quarterly basis the administrative department produces a profit and loss statement for the prior and expense reports for the heads of the different areas of work, i.e. kitchen, housekeeping, and technical maintenance of the property. Once a year the department creates the annual report for its members in the form of selected financial statements and every three years, a balance sheet is created by the tax accountant. The tasks for the donation administration involve posting of the received donations in the accounting system, the attribution to a particular donor and once a year the creation of a donation receipt and a thank you letter to each donor.

The brotherhood uses an accounting software which is especially developed for the needs of (religious) non-profit organizations (OPTIGEM, 2021). The special design for religious organizations and positive references from other organizations made the brothers choose this system. It helps Brother M and his employee to automate the donation administration workflow to a large extent and has some inbuilt reports which are used by Brother C, the former prior, together with other data to steer the operations of the guesthouses. It also largely automates the creation of the quarterly profit and loss statements and expense reports which are created based on pre-programmed templates. According to Friend M, the brothers do not use all the functionalities the program offers but see Brother M as decently skilled with the software.

As a single brother only receives pocket money in cash and has no bank account as well as virtually no possessions, the administrative department basically manages every brother's personal finances. Despite that, the general interest of most brothers in accounting and finance seems very low. As the public relations employee put it, when asked about the brother's relationship with finances:

This goes to the point that probably few of the brothers can tell me what the annual result was last year in Germany.

This was also in line with the observations of one of the authors who attended the annual assembly of the Swiss association. When Brother T, the responsible for accounting and

finances of the Swiss association, went through the annual financial report line-by-line, his fellow brothers only asked him minor clarifying questions when there were significant deviations compared to the previous year. There was no reflection on what the numbers meant for them personally. Only Brother T expressed calmly his opinions about the last fiscal year in the beginning of the assembly. The mood of the other brothers was unconcerned and relaxed despite the Covid-19 pandemic almost halving their guesthouse revenues. However, the attending brothers were very appreciative of Brother T's efforts and the care he showed in preparing the annual report. Also, when the authors asked Brother M about how his work is perceived in the brotherhood, he responded:

Yes, I think it is seen quite well and positively. I see it above all at our annual official general meeting of our association. There, the annual financial statements are also presented and then practically approved [...] There, I experience already much acknowledgment. Well, some people say that they are also happy not to have my work. That they don't have to worry about the numbers.

Also, Brother B's employee expressed that all brothers and other employees appreciate her work. Despite the generally low interest in financial issues among most brothers, there seems to be an extraordinary degree of trust and high level of appreciation for the efforts of the brothers dealing with accounting and finances. With this information as a backdrop, the next chapter explores how the thereby produced information is used in the brotherhood.

5.4. The Use of Accounting Information in the Brotherhood

5.4.1. Establishment of Legitimacy

One use of accounting information in the brotherhood is establishing legitimacy. This legitimacy is established between the leadership circle to all brothers as well as between the brotherhood and to externals, such as the tax authorities and its donors. The brotherhood itself does not publicly disclose how donations are used, as other non-profit organizations probably do for example on their homepages. However, the ability to demonstrate the responsible use of the received donations was also a large driver for the introduction of their current accounting system:

It is not necessary that the brothers present and introduce it so exactly, but the tax accountant simply said that [...] one also has a responsibility for all the donations. There are a lot of donations coming in! And in order to prevent someone from coming and saying, 'Are you actually doing everything properly?' we actually said that we wanted to go in the direction of a 'balance sheet' and that we wanted to integrate a system with which we could make statements and manage the money properly.
(Friend M)

From the impressions of the authors, this precaution would not even be necessary as there seems to be an extraordinary degree of trust from outsiders towards the brothers. A hint on that is expressed in the quote below:

A few years ago, someone from Misereor was here and told me about the work in Kabul. We were sitting together like this at dinner, they were there to clarify how the contract between Misereor and the brothers would continue.³ He just said: 'If all our development aid projects in the world were run by such credible and authentic people as transparently and credibly as the two brothers in Kabul do, then we would have an easy life. (Public Relations Employee)

5.4.2. Monitoring Device

When asked why the brotherhood does not use budgets for planning purposes in Germany and Switzerland, Brother M responded:

We know approximately how high the wage costs are that we have to expect for the year, because we have so and so many employees, so now full-time, part-time or mini-job or then also volunteers in the FSJ or BFD⁴ and then we just have certain fixed costs, such as now energy supply and or food. Of course, that always varies a bit when there are fewer guests, but we already know approximately how much that is, but we don't really have a real budget for the domestic area.

Reflected in the quote is that Brother M is aware of certain issues through his daily work with the numbers but does not analyze them further. In the interviews, he conveyed a high degree of trust in the analysis skills of Brother C and certain friends, so that he does not feel obligated to engage with the numbers on a deeper level. This also seems to be the main attitude towards accounting information in the brotherhood according to all interviewees.

In addition to this 'general purpose' of monitoring, the accounting department provides the heads of the areas of work with quarterly expense reports that also include figures from the previous years. These expense reports do, however, not constitute a budget or a signaling device and the information included has never sparked conflicts according to the interviewees asked about this practice. Sometimes the heads of the departments even need to ask for additional numbers for their own management purposes and are almost amused how much the brothers trust and how little they interfere in their area of work.

A third monitoring use is to keep the non-profit status of the organization. The brothers and their friends are aware of the boundaries imposed on them by the tax laws and hence act in accordance to that. An example was the necessary closure of the German guesthouse due to the Covid-19 pandemic. Someone in the organization raised the idea of renting out rooms for people to conduct remote working from there. Despite initial excitement about that idea, Brother M and the tax accountant quickly realized that this would threaten the non-profit status and hence discarded this idea. However, the brothers

³ Misereor is one of the largest Christian developmental aid agencies in Germany and cooperates with the brotherhood on their foreign aid project in Kabul, Afghanistan.

⁴ FSJ refers to "Freiwilliges Soziales Jahr" (Voluntary Social Year) and BFD to "Bundesfreiwilligendienst" (Federal Voluntary Service) which are state sponsored voluntary and social programs that can be done in designated non-profit organizations in Germany and abroad. The brotherhood is part of both programs.

do not seem to be attached to their non-profit status and have explored other legal arrangements in the past that would have led to a change in taxation status.

5.4.3. Analysis and Subsequent Decision-Making

As mentioned before, Brother M oversees the accounting of the German association but does not really analyze the numbers according to the interviewees asked on that matter. He himself stated, when asked about that matter:

How should I say this? Of course, one could also say that this is all my job and that I should perhaps show a little more commitment in this direction, but Brother C is also interested as the manager of the guesthouse. [...] So I don't have to look at the numbers so closely. For me it is enough to look at certain expenses or bank accounts, then I can see right away how things are going. Maybe he's also a little more detail-oriented than I am.

In combination with the accounting software, the brotherhood uses a professional guesthouse management tool commonly used in the hospitality industry in Germany (HS/3, 2021) after having managed their guesthouse operations with Microsoft Excel until 2013. The software allows Brother C to create bookings, bill guests, manage check-in and check-outs, manage marketing campaigns, and create individualized statistics and reports. In their functions as responsible for the guesthouse operations in Germany and Switzerland, Brother C and Brother T use the information created from both sources. Even though these two brothers are theologians and not trained in accounting or business, they both create quarterly and annual reports by themselves in Microsoft Excel that combine data from the accounting and the guesthouse software for their responsible house. The types of data and KPIs are depicted in Table 3 below and extracted from the actual Excel report for the German guesthouse.

Table 3. KPIs considered in reports of Brother C and Brother T

Data Source	KPI
<i>Accounting Software</i>	Guesthouse revenue, direct costs attributable to guesthouse revenues, grocery expenses, expenses for kitchen, expenses for housekeeping material, staff expenses
<i>Guesthouse Software</i>	No. nights total, no. nights guesthouse, demographic data of guests, average length of stays, no. guests per room, bed capacity, room capacity, opening days, occupancy rates (same data for brothers, friends, and helpers that do not pay normal rate where applicable)
<i>Report (combined out of sources above)</i>	Average rate per night, average rate per room, average daily food expense per person, average staff cost per night, average cleaning cost per night

Many of the KPIs are direct exports from the software packages such as single accounts from the accounting software or prebuilt statistics from the guesthouse tools, while some are constructed by the brothers themselves. The brothers received the inspiration for these KPIs mostly from friends and sometimes created them by themselves. What becomes apparent from deconstructing these reports in Excel is that they were not created with

high sophistication, i.e. a lot of static calculations, a relatively simplistic distribution of expenses on the different stakeholders, and manual imports of raw data. However, all KPIs have robust underlying assumptions in the eyes of the authors and viewing those KPIs over time gives already a comprehensive insight into the operations of the brotherhood and their guesthouses.

In addition to the analysis of these regularly created KPIs, Brother C and T, respectively, mobilize accounting data for specific purposes on suitable occasions. One such occasion was the closure of the brotherhood's German guesthouse in the first quarter of 2021 due to the Covid-19 pandemic in Germany. Brother C used the absence of guests to study the development of certain costs, such as energy and staff expenses. As he already suspected the absence of guests had almost no influence on the energy expenses. This led him to discuss the issue with the head of technical maintenance of the brotherhood. Out of this discussion arose several investments in more efficient heating pumps, which should lower the energy consumption and make these costs more variable.

However, one should not overestimate how accounting and financial information influences decision-making in the brotherhood. This can be shown by an example from the Swiss guesthouse. The brothers there are currently (as of May 2021) about to transform some of their guest rooms into flats that can be rented by couples or families who want to live with the brotherhood for an extended period of time, such as several months or a few years. It is planned that these tenants take part in some of the daily activities of the brotherhood, such as the prayers and meals and help the brotherhood in certain areas of their work. When asked about the financial implications of this venture, Brother T was well aware of the necessary upfront investment for the construction work on the building. He said that he set himself a budget that he was willing to spend on this project and compared it with offers received by contractors. But when asked about the longer-term financial consequences of this venture and how a potential contribution to the brotherhood's daily tasks might look like, he responded that this is secondary and will develop over time. He was simply aware of the local rents and that the brothers cannot ask these as these are not affordable for potential tenants due to the highly attractive location of the Brotherhood's property in Switzerland. Also, he was aware that the rent should cover the fixed costs attributable to the flats but did not do any calculations regarding that.

This instance is exemplary of the non-profit seeking behavior in the brotherhood. When the authors asked Brother C about the factors that they include in their decisions, he responded:

But the numbers I would say come third in the decisions. Number one is definitely our mission, that we also do things that don't yield anything financially, that has always been the approach for us as brothers. You received it for free, you should pass it on for free. So when I'm invited to preach somewhere, the first thing I don't do is ask if they'll pay me anything for it. Not at all. I preach for

free. I also didn't ask you [the authors] if you would pay me anything. That is clearly the first thing, that we have a mission that we want to fulfill and our friends support us. But actually, from the desire we brothers would like to earn ourselves the money we need to live, to give away what we have. And the second point is 'does the way we work suit us?' and not whether it is economically effective.

In summary, most brothers are not concerned about their finances or even very interested in them. As some of them mentioned, they would prefer to 'earn only the money we need to live and give away the rest'. Ultimately, it became apparent that the brothers prefer to focus on matters other than those of financial nature. It is understandable that such a threshold, the vow of poverty, should hinder people overly concerned with wealth to enter the community in the long term. However, all brothers appreciate the ones that handle the financial issues for them, both brothers and helping friends. There was also not any indication of conflicts due to financial issues in the brotherhood and none of the interviewees mentioned that money or accounting is a 'non-sacred' matter. The use of the created financial information is relatively simplistic, but currently sufficient for the purposes of the brotherhood. Brother T and C draw occasionally on the information when making decisions, but never see them as a decisive factor and more as a kind of sanity check for the brotherhood's endeavors. Building on these insights, the following chapter draws lessons out of these unique dynamics in the case organization and relates them to the debate about the SASD.

6. Discussion

The following chapter tries to provide an explanation for the smooth operation of the accounting function in the organization which could be observed in the empirical chapter. In the following, this chapter determines important factors that influence accounting in a religious organization. It also connects those findings to the SASD debate. The first chapter (6.1) discusses the factors influencing accounting in the case organization [RQ1]. It is clustered according to influences stemming from institutional complexity and from the organizational filters. Here, it is important to note that all these influences are highly interrelated so distinctions between the specific influences can likely be debated. However, as this chapter tries to identify influences more generally, the clustering does not influence the conclusions drawn. The second chapter (6.2) shows how these attributes can serve as an alternative explanation of observations that would have been discussed with the SASD concept. Thereby, the study discusses implications that organizational factors can have on the SASD concept [RQ2]. The insights gathered in this chapter are used in the conclusion to make general suggestions for other studies that investigate accounting in 'hostile' environments.

6.1. Influences on the Accounting Function in a Religious Organization

6.1.1. Institutional Pluralism-Related Complexity and its Influence on Accounting

As indicated by the definition of institutional logics, logics constitute of material practices, assumptions, values, beliefs, and rules that shape organizations' and their members' thinking and actions (Friedland & Alford, 1991; Thornton & Ocasio, 1999). Therefore, this section firstly focuses on the manifestation of the religious logic in the brotherhood's mission and operations. It then discusses the arising institutional complexity and its implications on the accounting function in the case organization.

Unsurprisingly, the religious logic is very salient in the case organization. It is omnipresent in the name, the frequent daily prayers, its buildings and in many more material and immaterial manifestations. What became apparent from the investigation is that the case organization's mission and general beliefs are unique and have wide ranging consequences for the brotherhood and the functioning of accounting therein. With a few exceptions such as Quattrone (2004, 2015), prior literature in the domain of this work, has not investigated the beliefs in case organizations more in detail. This is insofar surprising as the common accounting literature already suggests that these play a major role for the functioning of accounting (Otley, 1999; Simons, 1995). In the present case, the first important characteristic that is highly influential for accounting and the brotherhood as whole is its mission 'to carry Christ' to the people. This mission also shows the general apostolic orientation of the brotherhood which refers to the tendency

in religious orders not to separate themselves from the outside world but to embrace interaction with it, as explained by Brother T. However, it is not specified how exactly this should be achieved. The case organization tries to achieve its mission by creating encounters with god for people. Generally, such an ambiguous mission tied to the religious logic as in the case organization leaves ample room for individual interpretation. According to Gümüşay et al. (2020), this ‘polysemy’ enables organizational members to balance potentially competing logics on their own more easily as it allows multiple individual interpretations influenced from different logics. This could be observed in the brotherhood when they started to shift their focus from evangelizations to guesthouse operations. Even though the guesthouse ventures carried aspects of the business logic, it also serves as a means to carry Christ to people in another form.

The instantiation of the religious logic described above strongly opens the brotherhood to outside influences. Being permanently surrounded by external influences exposes religious organizations to different logics other than their dominant religious logic. The brothers for example interact with employees, friends, and guests on a daily basis. However, without another value, namely that of openness, these influences would not play a crucial part in the life of an organization. Other logics cannot be carried into the brotherhood by outsiders if the brothers would not listen to these ‘institutional carriers’ (Zilber, 2002). Here, one could argue whether openness is an organizational instantiation of the religious logic or an organizational attribute that frames the experience of the institutional complexity by the brotherhood in line with Greenwood et al.’s (2011) definition of organizational filters. This is however not the focus of this work but shows the relatedness of institutional complexity with certain organizational attributes.

As could be seen from the outline above, the business logic is in many dimensions complementary with the religious logic. The business logic is almost always subordinated to the religious logic when making decisions and hence the centrality of the business logic is low (Besharov & Smith, 2014). It was also never mentioned in the interviews or during informal conversations what future income or cashflows a project or an investment can yield. The business logic manifested itself more as a hygiene factor to determine whether certain projects or investments are affordable for the brotherhood. In that case it is also mostly in line with the religious logic that prescribes parsimony and hence the degree of compatibility was very high. In sum, this combination leads to a very conflict-free institutional pluralism/complexity at hand which is also suggested by Besharov & Smith (2014).

The implications of this observed conflict-free institutional pluralism in the case organization on accounting are twofold. Firstly, since the sacred importance of the business ventures (guesthouses) for the brotherhood is crucial, the guesthouses theoretically do not need to be profitable. This is reflected throughout the interviews, in which the brothers in charge clearly state, that the prices should also enable less-wealthy people and those who could really use a retreat to visit them. Encounters that only happen

through this reduced price are more important to the organization than running the guesthouses profitable. This means, that accounting is not needed to ensure the profitability of the businesses like in other studies (Laughlin, 1988; Lightbody, 2000). Moreover, these already seldomly conflicting logics are well compartmentalized in the case organization by having only three brothers, Brother M, C and T, explicitly dealing with the accounting and the business logic on a regular basis (see also Battilana & Dorado, 2010; Reay & Hinings, 2009). When needed, the brothers can draw on additional carriers of the business logic through their network of friends (Zilber, 2002). This reduces a potentially ongoing conflict in the organization which would occur when the business logic was not that well isolated. In many studied organizations in the domain literature, members of both the clergy and the accounting function frequently have to sit together on committees that make financial decisions (Jacobs, 2005; Kreander et al., 2004; Lightbody, 2000, 2003). These encounters are often described as not as conflict-free, like in the present case organization. In Lightbody's (2000) study of the financial management practices in the Uniting Church in Australia, she for example described how financial managers needed to employ strategies because conflicts in meetings with clergy would otherwise arise. Applying the terminology of institutional logics to her study, the managers developed strategies to carry their financial logic into the decision-making process and not to be 'overheard' by the religious members. This direct clash between the logic, which is also perceived by the members as such, is not taking place in the brotherhood

The high degree of openness has influences on accounting in addition to the low degree of institutional complexity. Since the brothers are accustomed to and value external influences and other logics, accounting as a device that makes the business logic visible (Ezzamel, 2005) might not be perceived as an 'unhealthy intrusion'. Accounting seems to be just one of the few external duties the brotherhood needs to deal with sometimes but not as this direct threat to the sacred sphere.

Another influence on accounting, stemming both from the conflict-free institutional pluralism and the openness of the brothers, is their commitment to do a 'good job'. They all seem very aware that financial resources are needed to carry out their mission with their guesthouses and foreign aid stations. Therefore, they use the help of trusted friends and advisors where needed especially in areas where their expertise is not that high such as in the business sphere. Also, the brothers let these externals play a major role in their accounting function and allow experts to have direct influence on its systems and its use. Resistance towards the accounting function therefore seems unlikely. In other religious organizations with different organizational setups however, accounting is resisted by members of departments with more spiritual goals. One article where this can be observed is the study by Jacobs (2005) of a parish in the Church of Scotland. Despite not being the real cause for the underfunding of the church, a member of the department concerned with spiritual issues blames the accounting function for the underfunding and

subsequently doubts the Christian devotion of the accounting department. However, the budget decisions were not made by accountants, but by a council that consisted of members of the clergy. This showed how the perception of lacking religious motivation due to the secular nature of their work can lead to a negative attitude towards accountants.

6.1.2. Organizational Filters and Their Influence on Accounting

In the following section organizational characteristics of the brotherhood as well as individual traits of the brothers that serve as organizational filters are identified. Per definition, organizational filters alter how different logics (in this case the business and religious logic) are experienced by the organization and its members (Greenwood et al., 2011, p. 339). The present section identifies the following filters: trust, stakeholder alignment, use of accounting numbers by key decision-makers and identity of the individual members. Every filter is described and its impact on accounting is examined. As noted in the previous section, disentangling these from the religious beliefs is difficult, but in substance these seem to not stem directly from the religious logic like the aforementioned factors.

Trust manifests itself, firstly, between the brothers themselves. The brothers dealing with accounting are not scrutinized and every brother not concerned with accounting believes that they do their work properly. Hence, the topic of numbers does not need to be raised that frequently and the function can be kept mostly compartmentalized from the rest of the organization. Therefore, the centrality of accounting is reduced and together with the other identified factors should not be highly contested (Besharov & Smith, 2014). Despite not being the focus of the present study, the high degree of trust offers an explanation why the brotherhood does not employ accountability for other aspects of their lives such as those explored by other studies in the accounting literature (Bigoni et al., 2013; Jacobs & Walker, 2004; Quattrone, 2004, 2015). In the Society of Jesus for example, Quattrone (2015) found extensive practices to keep members accountable for issues such as their sins, financial expenses and to ensure a religious use of their time.

Secondly, trust manifests itself between brothers, employees, and friends of the brotherhood. Friends and other donors trust the brothers to manage their donations carefully. While donors can choose where the donations should flow (Africa, guesthouses, or the brotherhood in general) the stakeholders are never concerned that the money gifted to the case organization will be mishandled. Together with the later described stakeholder alignment this results in a steadily high donation volume. Consequently, accounting does not need to convince donors of a meaningful use of their donations. This use contrasts the findings of Irvine (2002) studying the salvation army in the second half of the 19th Century. There a sophisticated accounting system was needed so that the function could prove to its donors that their contributions were used as intended (Irvine, 2002, p. 31). Again, the organizational filters in the case organization make it

unnecessary for accounting to cover a task that needs to be covered in other religious organizations (Irvine, 2002).

Yes, it has to do with the fact that many people consider this work important and are behind the brotherhood and the monastery. We are noticing this right now in the crisis that many people are donating and want the monastery to be preserved. Even the guests who can't come now.

The quote above emphasizes that donors are also convinced from the mission of the brothers to carry Christ to the people. The resulting solid flow of donations ensures that the brotherhood does usually not have financial problems as evidenced during the Covid-19 pandemic. Therefore, the accounting function does not need to closely monitor the profitability of the guesthouses. As mentioned in the empirics, the calculated KPIs do not dive to deeply into the guesthouses' profitability, but rather just give a general sense of the state of its operations. In contrast to other studied organizations such as the Catholic Church in the second half of the 20th century, the brotherhood has no resourcing problem and does not need to make accounting and finances a primary concern (Antonelli et al., 2020).

The third instantiation of trust is the brothers' trust in God. Trust in God is the conviction among members that a positive future is ahead and that God will guide the brotherhood into a fruitful future. This more religious (sacred) aspect of trust allows the brothers to not worry about the future and therefore accounting and finance practices are not of big concern for the brothers that are not directly involved in the function. While this could be interpreted as naiveté, the positive experience of brothers when trusting God in the past as well as the exceptional stakeholder alignment led to this belief. Because of this optimistic outlook, accounting does not have to constantly reassure the brothers that they are on the right track. Furthermore, this trust enables some brothers to not care about the accounting numbers too much. Additionally, the achievement of the mission is more connected to experience of the guests and their feedback and is not observable through numbers (Brother C). This is in line with the findings Payer-Langthaler & Hiebl (2013) who studied the Austrian Benedictines and their rulebook the 'Regula Benedicti'. They stress the need for alternative performance measures in religious organizations such as their developed notion of 'intentional action'. This reduced importance of accounting numbers for individual members contrasts for example the findings of Irvine (2005) which found a sophisticated use of accounting numbers in a local church, which is part of the Anglican Diocese of Sidney. The accounting numbers were thereby naturally and regularly used by the church leadership to also monitor the achievements regarding the sacred mission of the church and not only the 'secular' financials. The sacred mission was visible for them in an increased church membership and resulting higher donations (Irvine, 2005, p. 233).

Another important organizational filter in the brotherhood is the high degree of stakeholder alignment between all key organizational actors namely brothers, friends, and

employees. This stakeholder alignment is most likely due to their shared/similar religious beliefs and experiences. In the case of the brotherhood this means that all stakeholders are exceptionally aligned towards the brotherhood's goal of carrying Christ to people. This results from the fact that almost all individuals involved in the brotherhood had certain awakening experiences at an event or retreat hosted by the brotherhood in the past. The sentence 'I came to faith at event XYZ' was mentioned multiple times in the interviews with friends and brothers. Such a crucial event in the life of the individual was the foundation for the personal engagement with the brotherhood (becoming a brother, support through expertise and work and/or donations) and aligned the individual in the importance of the sacred mission. This contrasts the findings from the accounting literature in the field of hybrid organizations quite significantly. Carlsson-Wall et al. (2016) for example examines how clearly different organizational actors in specific situations shape the use and importance of performance measurements in a football club. Here, the degree of alignment between the different groups was highly dependent of the situation at hand, in their case the league table position of the football club. Focusing on religious organizations, Lightbody (2000) for example uses two distinct organizational groups, 'advocates' and 'guardians', to describe the different actors in a religious organization. The two groups are thereby in conflict when it comes to budgeting of future expenditures in the organization. These conflicts seem to be grounded in differences with regards to understanding of financial matters and different outlooks for the future. The other mentioned factors such as trust and openness seem to mitigate this potential for conflict which exists in the brotherhood as well.

Another organizational characteristic that can influence accounting in the brotherhood, is the influence that a decision-maker has on the accounting system and his interest in the produced information. Rather than shaping what tasks the accounting function needs to cover or how central the function is going to be, like other organizational attributes, the decision-makers in the present case, Brother T and C, decide directly how accounting information is used. As they are the ones truly interpreting the numbers, they influence how these are incorporated into decision-making. It is not completely clear where their use and interest of the numbers comes from. One indication is that both expressed that they feel obligated in their leadership position to know about the financial situation of their respective guesthouse (Brother C). This seems reasonable considering the resourcing needs for their mission of which these two brothers are well aware of. Another one might be an individual interest in tasks involving numbers and Excel by the two, which was expressed by Brother C when asked about this matter. These findings are broadly in line with discoveries from the accounting literature on hybrid organizations that stress the importance of the influence of key decision-makers on the impact accounting can have in such an organization (Amans et al., 2015; Nicholls, 2009, 2010). However, the literature on the micro-perspective of religion and accounting has been relatively silent on this issue with some exceptions (see Baños Sánchez-Matamoros & Carrasco Fenech, 2019; Bigoni et al., 2013; Hiebl & Feldbauer-Durstmüller, 2014).

Baños Sánchez-Matamoros & Carrasco Fenech (2019) for example, studied the influence of a well-respected leader, Father Ortega, on the change of accounting practises in the Hospitaller Order of Saint John of God during the 18th Century. They found that Father Ortega could produce significant change to the whole order and its accounting practices due to his well-respected status in the organization.

This last organizational characteristic relates to ‘identity’ of the members that has been identified by Greenwood et al. (2011) as an organizational filter. Firstly, most of the brothers did external apprenticeships before committing their lives to the brotherhood. Therefore, especially Brother M, in charge of accounting and bookkeeping, has not only an identity as a brother but also as ‘commercial officer’ (‘Bürokaufmann’) which ties him to the accounting profession. A background in accounting should lead to a higher acceptance of the craft. Generally, all brothers exhibit a high salience of their professional in addition to their brother identity which was evidenced in the interviews where all brothers were very outspoken about their former profession. In organizations, such as churches, a duality of two highly salient identities like in the brotherhood is quite unlikely with the distinction between clergy and laypeople. Therefore, one can conclude that in such organizations the likelihood for conflict or at least disinterest around accounting seems to be higher. This is in line with the findings of Kluvers (2001) who investigated the budgeting process of Catholic parishes in the Archdiocese of Melbourne. He concluded that the passivity of the members of the clergy throughout the process can be interpreted as a non-interested in accounting process.

In summary, this section identifies six important influences on accounting in the brotherhood. These are the religious logic especially the religious mission, the degree of openness, the degree of trust, the degree of stakeholder alignment, the influence of key decision-makers and the identity of people in charge of accounting and finances. This work does not claim that any of these factors is completely new to the wider accounting literature. However, as this outline showed, these factors are largely unexplored in the context of the literature on the micro-perspective of religion and accounting. The interplay of these factors shapes the accounting function in brotherhood in such a way that accounting is not seen as an intrusion but rather as an external influence, and that accounting is not central in the organization and the systems do not have to cover a tasks for which it may be used in other religious organizations. For instance, it does not need to monitor employee performance and mission achievement, ensure profitability of the guesthouses or show donors the responsible handling of their contributions. What should be stressed here is the highly interrelated manner in which these factors work together to ultimately form the organizations response to the institutional pluralism at hand. A ‘frictionless’ incorporation of accounting and financial issues in the brotherhood seems to be enabled by the configuration of these six important influences. This term is coined in reference to Chenhall et al.’s (2013) findings from the study of an introduction of a performance measurement system in a large British non-profit organization in mind. They

found that accounts can be means to achieve ‘productive friction’ in the organization, which is the constructive discourse of carriers of different institutional logics in an organization. The study of the British non-profit outlines various preconditions for this to happen which were aspects of the design of the accounting system and the types of debates that were sparked because of that.

6.2. Institutional Logics Perspective and Implications for the Sacred and Secular Divide Debate

This section tries to show how the configuration of the six important influences on accounting in the brotherhood can shed light on three distinct observations in the brotherhood. These are the rudimentary use of accounting information, passivity towards the accounting function and information, and the tertiary importance of accounting in the decision-making processes which also led Laughlin (1988) to his SASD conclusion. The goal is thereby not to reject or confirm the SASD, it is rather to use the awareness of the factors influencing accounting in the brotherhood to come to a more nuanced and better understanding of accounting in religious organizations.

One such observation, that would likely be classified as the existence of the SASD, is the rather rudimentarily use of accounting information in a religious organization (Laughlin, 1988, p. 31). Usually the use of accounting numbers was classified as very basic which would be interpreted as the failure of the business logic to play a significant role in the organization. This could come from active or passive resistance of the members that are reluctant to allow the business logic the necessary space to function properly in the organization (Laughlin, 1988, p. 35). Having the organizational attributes of the brotherhood in mind, another picture emerges. Firstly, the accounting system does not need to provide a constant surveillance of the profitability of the business ventures. Since carrying Christ is a long-term goal and the quality of the encounters is not reflected in the accounting numbers, accounting cannot deliver a suited measure for the business success of the brothers and is therefore not from central interest. Stakeholder alignment, openness and trust however make it unnecessary to closely monitor for example the parsimony of employees, since all stakeholders pull on the same rope in this regard. Since accounting does not have to or simply cannot play a more central role, there are fewer points of friction between the religious and the business logic in the brotherhood. This means that an empirical observation that at face value, for example through an archival study, could have been easily interpreted as resistance towards accounting due to a rudimentary use, actually results from a configuration of organizational attributes that allows accounting to play a less central role.

The second factor that could be interpreted as a proof of the resistance towards accounting of people engaged in the sacred mission, which is highly related to the first observation, is the disinterest and lack of knowledge about financial and accounting issues. In his

research, Kluvers (2001) interprets the passivity of the clergy in the budgeting processes of a church as proof for the validity of the SASD concept. This passivity or disinterest is a very prominent factor in brotherhood:

To put it bluntly, the brothers don't know what money is. But I mean that with respect. (...) They also don't know what it means to pay 90 euros to fill up the car, because that's done via a fuel card or they get the money from the brother who manages the finances. (Public Relations Employee)

This resistance towards accounting is generally seen as something negative. In the findings of Laughlin (1988), it seems like that resistance towards accounting is seen as resistance towards something value adding, that is opposed by a transcendental idealism to not need such secular things. Giving up these ideals would lead to more business value for the organization. The interview of the Brother M however reveals that this is something deliberately implemented in the organization:

Yes, so I think that they are seen quite well and positively. I see it above all at our annual official general meeting of our association. There, the annual financial statements are also presented and then practically adopted or decided (i.e. the resolutions on which the annual financial statements are prepared). There I experience then already also much acknowledgment. Well, some people say that they are also happy not to have my work. That they don't have to worry about the numbers, but that they can do this and that. That someone is there to do it. There is a division of tasks.

Since the members of the organization are so aligned in their mission of carrying Christ, and brothers have dedicated their lives to the brotherhood, the single brother does not need to be controlled through accounting numbers or does not need to use accounting numbers to make decisions. Brothers not used to deal with accounting and business thinking do not have to deal with something they are not interested in. The brotherhood can deploy its members 'gift-oriented', which means that the brothers are enabled to use their skillset to best contribute to the organization. The brotherhood is consequently a place in which people not interested in or generally reluctant towards accounting do not have to engage with this function which means that accounting can find its place in the organization with less frictions.

The fact that accounting numbers did not play the dominant role in decision-making was often seen as a prove that accounting is subordinated to the sacred mission. This notion that swung with this concept of Laughlin (1988) was that accounting gets suppressed by the sacred logic and can as a result not play out as it should. However, looking at the mission and donation potential of the brotherhood as well as the fact that the guesthouses can also be run deficient quickly shows another rational behind this phenomenon: the organizational attributes are in a configuration so that accounting is not needed to be the most important factor when making decisions. While the religious logic is still regarded as the more important one, accounting is a valued mean to achieve the mission. Frictions from a suppressed support function that tries to gather more importance in the organization are not observable in the brotherhood.

7. Conclusion

The literature dealing with accounting in religious organizations has become stuck in a dead-end. As shown in the literature review, the overshadowing concept in the research is the SASD, which was introduced by Laughlin's (1988) study of the accounting use in the Church of England. His finding of a suppressed accounting function that is distinctively separated from the sacred mission of the church thereby sparked a long-standing debate among accounting scholars. The researchers discussed the existence and validity of this concept in religious organizations. Since the SASD became the overarching theme in the literature dealing with the use of accounting in religious organizations, very little progress was made to understand the actual role accounting plays for religious organizations. Rather than finding an explanation for the observed use of accounting, the research was overly focused on arguing whether their observations contradicted or confirmed the SASD explanation of Laughlin (1988). A main reason for this were the different and often oversimplified readings of Laughlin's (1988, 1990) seminal works, which he and others had to clarify later (Jacobs, 2005; Laughlin, 2007; Lehman, 2013). Because of that, the majority of researchers lost sight of their goal to explain accounting's role in religious organizations and alternative explanations were rarely incorporated in these discussions, leading to this dead-end situation (Cordery, 2015; McPhail & Cordery, 2019).

By conducting an in-depth case study and applying a fresh theoretical perspective to the study of accounting in religious organizations, this work tries to make a first step out of this theoretical dead-end and to move on to more promising avenues for accounting studies in a religious context. The institutional logics perspective and the notion of institutional complexity were hereby valuable tools to analyze the gathered empirics in a more nuanced manner than the SASD concept would allow. Institutional logics conceptualizes accounting as influenced by the institutional complexity stemming from the interplay of the religious logic with another logic as well as other organizational attributes. Hence, it allowed the authors to model how accounting is influenced by its social context and examine which factors play a major role in shaping it. Based on this perspective, the authors could distill important influences on accounting in religious organizations. Also, this theoretical lens provided alternative explanations for commonly observed phenomena regarding the use of accounting in that would have otherwise be explained with the SASD.

This study identifies a variety of important influences on accounting in the case organization and likely in all religious organizations. These are the overarching mission, degree openness, trust, and stakeholder alignment, identity of the members in charge of accounting, and the influence of decision-makers on the accounting function. Those factors are highly interrelated and build an almost virtuous cycle. The relationship of these factors allow accounting to play a less central role within the organization and to make

the organization operate ‘frictionlessly’ especially regarding finance and accounting. The notion of frictionless is in reference to Chenhall et al’s (2013) coined term of ‘productive friction’. They describe accounting, or in their case a performance measurement system, as a device that enables productive friction when it can function as a platform for constructive debate between proponents of different logics. In the present case, frictionless describes a rather rudimentary, but well-functioning use of accounting in an organization that does not need to rely strongly on accounting’s benefits as it reaps these benefits through other means. The contribution of identifying factors that enable a religious organization to function frictionlessly is therefore twofold. It firstly contributes to this work’s domain literature by identifying important influences on the accounting function in a religious organization. Secondly, the notion of frictionless contributes to the accounting literature employing an institutional logics perspective to study non-profit entities by showing a new positive, but counterintuitive role of accounting in such organizations.

Another contribution to the domain literature relates to the alternative explanations offered for observations that might have been simplistically explained with the SASD concept. Having the identified influencing factors in mind allows a much more positive perspective on topics such as the rudimentary use of accounting information, the disinterest and lack of knowledge about financial and accounting matters of many organizational members, and the peripheral incorporation of accounting information in the decision-making processes. Hence, this research provides accounting scholars with a cautionary tale not to overstate the importance of accounting. As this work showed, there might be forces at play in some organizations that leave accounting at the periphery of the organizations’ operations without hurting these (Laughlin, 1988). This also illustrates the usefulness of the institutional logics perspective combined with qualitative methods to uncover these more subtle processes at work in religious and likely many other organizations. Hence the authors suggest that it is ‘time to move on’.

For accounting to be able to function frictionlessly, the organizational attributes openness, trust, stakeholder alignment decision-maker’s influence and identity cannot be simply ‘implemented’ in the right configuration, a dominant force needs to shape them in this way. Exceptional stakeholder alignment throughout all stakeholder groups for example cannot be just decided upon, there has to be an overarching shared and unifying belief that allows for it. In this regard, religious beliefs and the desire to achieve a sacred mission are unique to religious organizations and the religious logic is likely to be one of the strongest societal forces in existence (see also Gümüşay, 2020). Hence, these influencing factors cannot easily be replicated by non-religious organizations. Other concepts need to step in to fill these roles. As Laughlin (1988) already suggested in his seminal work, there might be other organizations that exhibit similarly strong normative logics. He mentions the National Health Service in England studied by Bourn & Ezzamel (1986a, 1986b) with its ‘clinician freedom’ or universities with their ‘academic freedom that might exhibit

similarly sacred cores and strong missions as religious organizations (Bourn & Ezzamel, 1987). These forces could enable a unique configuration of organizational attributes that leads to frictionless functioning of accounting. However, these forces could also have the power to divide an organization and lead to significant tensions as a result of heightened conflict between the different logics when not filtered well enough through the right organizational attributes. Hence, this hints upon how fragile such a balance between some logics is likely to be.

Further research is needed to foster the understanding of the influences that these identified factors can have on the use, the perception and consequently on potential resistance towards the accounting function in religious and other organizations such as these mentioned above. Also, cases of organizations with a strong negative attitude towards accounting could reveal whether the identified factors are the cause for that. Moreover, the authors do not claim that the list of organizational attributes is complete and encourage researchers to add on to the list. However, it is important to note that in-depth case studies are needed to understand the complex relationship between religion and accounting. As shown by this present work, factors that could have been interpreted as resistance towards accounting from an outside perspective can be signs of the frictionless functioning of accounting. Accounting and management scholars are also well advised to continue to engage with different forms of religious organizations both structurally (churches, monasteries, religious communities, etc.) and by denomination (Catholic, Orthodox, Protestant, Evangelical free Churches, etc.) to take advantage of the vast empirical richness the field offers as the present study demonstrated.

Naturally, the present study has its limitations. The case organization was relatively small compared to other religious organizations, such as the Catholic Church or the Church of England, and its guesthouse operations fairly simple. In larger and more complex organizations, or other regulatory environments than Germany and Switzerland, accounting and the business logic could automatically play more prominent roles and create frictions. The authors however believe that the general findings of the present work will hold for most religious organizations and potentially for other organizations where strong normative logics dominate.

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Appendix

Appendix A: List of Primary Sources

Number	Name	Description
1	Field Notes Annual Assembly	Field notes from observations of annual assembly of Suisse association
2	Field Notes Informal Discussion	Field notes from informal discussion with Brother T about use of accounting numbers
3	50 Jahre [REDACTED]	Book about history of brotherhood
4	Die ökumenischen Schulungen des [REDACTED]	Published interview of Brother G about novitiate
5	Gemeinsame Grundlagen	Mission statement of brotherhood (see Appendix C)
6	Satzung des [REDACTED]	Articles of association of German association
7	Statuten	Articles of association of Suisse association
8	Leistungsstruktur [REDACTED]	Outline of the governance and leadership structure of the brotherhood
9	Gästehaus Statistik Masterdatei	Excel report used by Brother C that combines information from bookkeeping system and guesthouse management tool

Appendix B: Interview Guide

The following topics have been used to guide the semi-structured interviews.

Universal Topics

- Personal background
- Attitude towards brotherhood
- Differences of brotherhood to other organizations/employers/communities
- Performance measurement of the brotherhood

Brothers

- Working routines
- Attitude towards brotherhood and commerce
- Decision-making in the brotherhood
- Developments of the brotherhood
- Achievements during time in office
- Future of the brotherhood
- Difference between the monasteries
- Succession issue
- Formal accounting

Employees

- Brotherhood as an employer
- Importance of accounting numbers in the work routines
- Attitude of the brothers towards finance
- Introduction of the accounting system
- Use of accounting numbers

Friends

- Brotherhood as an economic organization
- Future development of the brotherhood
- Succession issue

Appendix C: Daily Schedule of the Brotherhood (Swiss House)

Daily Schedule of the Brotherhood (Swiss House)

Time	Activity
06:00-06:30	Morning Prayer
07:00-07:30	Breakfast
07:30-07:45	Meeting (only Brothers)
07:45-08:00	Meeting brothers, employees, and volunteers to distribute daily tasks
08:00-09:45	Work
09:45-10:00	Short Break
10:00-12:00	Work
12:00-12:15	Noon Prayer
12:15-12:45	Lunch
14:00-15:45	Work
15:45-16:00	Short Break
16:00-18:00	Work
18:00-18:30	Evening Prayer
18:30-19:00	Dinner

Appendix D: Brotherhood's Common Ground

Common ground ... after 40 years

██████████ Brotherhood

██████████ - ██████████ - ██████████ - ██████████

After a good 40 years of life together, we brothers of the ██████████ Brotherhood formulated together how we understand our vocation and mission.

Live and work as a brother

Fundamental to our fraternity is faith in the Triune God. We believe that Jesus Christ is present in us as the Living One. We want to carry him among the people. The longer we live with Him, the deeper we grasp: He carries us. In Jesus, God meets us as a brother. Therefore, to follow Jesus means to become a brother, to be a neighbor, to remain close to people. We believe that every human being is valued by God, and we want our lives to express this conviction. Where we can, we share our life and faith with other people. Our eyes were drawn to the plight of the poor. From this grew our fraternal service to the sick and poor in countries of special need. Our commitment to the poor remains important to us, as does the question of what this means for our lives in Europe. We want to create and shape spaces inside and outside our houses where people can encounter Christ and where Christ encounters people. This happens in many ways in our daily professional work, with evangelizing outreaches in congregations, and by opening our community to guests and fellow-living people. With our imagination and vitality we want to seek and cultivate ways and means to fulfill our mission in a contemporary way. In all our activity as ██████████ ██████████ following applies: Active is Christ. He is close to us in growth and success as well as in experiences of failure and breakdown. He lives in us and we are carried by him, carried from within ██████████.

Life from the Gospel

The Gospel is the source of our life. From its richness we receive strength and impulses that move us. Simple listening is followed by a variety of actions: giving the Gospel a hand and a foot. Each brother is responsible for his life of faith. At the same time, we seek fraternal conversation about our inner paths. We experience this as helpful and supportive:

-Times of silence and prayer in the rhythm of the day.

-Living with the Holy Scriptures

- Worship services of the local churches
- Celebration of the Lord's Supper
- Spiritual exchange, reading and seminars
- Accompaniment and pastoral care
- Days of silence and inner reflection

Our community is committed to the biblical Reformation heritage and seeks ecumenical cooperation and exchange with other Christians.

Living in a community of brothers

The circle of disciples around Jesus was a group with diverse personalities. Fascinated by the person and message of Jesus about the kingdom of God, they were ready to give up what was familiar and to dare something new. Called to a life of discipleship, we want to engage with God and each other with our whole existence. Together we ask for the will of God: in listening to the Holy Scriptures and in the silence of prayer, attentive to our brother and open to the challenges of our time. Just as individuals seek to discern God's will for their lives, so the community as a whole must be obedient to its vocation. As a community we want to fulfill together the tasks entrusted to us by God. For this, the willingness and reliability of the individual are important prerequisites. It is the task of the leadership to keep the vocation of the community alive and to cultivate its unity, to see the individual on his path and to strengthen him in his incarnation. We live celibate, but not without relationship, but in fraternal union and from the personal relationship with Jesus Christ. Our life becomes creative and fruitful in our devotion to God and to people. Every house community lives from the togetherness in common prayer and at the table, in celebrations and common undertakings. The individual should have a space where he can share his joys and needs and have a home. As brothers, we also live from the trust and appreciation we have for one another. Friendships within and outside the fraternity are a help to us. We live in community of goods and thus have an existential basis and a lot of freedom. We do not want to collect personal possessions, but to seek first the kingdom of God with our gifts. Sharing our goods and gifts includes personal renunciation and makes us aware of our dependence on God. We live in hope: "Unless the grain of wheat falls into the ground and dies, it remains alone; but if it dies, it bears much fruit" (John 12:24). Our brotherhood is a Protestant community, a community of life, faith and service. The binding admission takes place after a probationary period and is a commitment from both sides for life. In this way we want to stand by each other even in sickness and in old age and take care of each other with respect for the individual. We go our way trusting in God. "For it is God who works both the willing and the doing, according to his good pleasure" (Phil 2:13).