It is the paper published as

Author: K. Crofts
Title: Accountability reporting by faith based benevolent institutions
Editor: A. P. M. Humphries
Conference Name: Demonstrate!, Australia and New Zealand Third Sector Research 9th Biennial conference
Conference Location: Auckland
Publisher: ANZTSR
Year: 2008
Pages: 1-22p
Date: 24-26 Nov 2008

Abstract: With the increasing devolution of service delivery from government to non profit organisations (NPOs), there has been an escalating flow of public funds to NPOs through a variety of funding mechanisms including grants, competitive tendering and annual funding allocations. Given this rise in publicly funded, but privately provided services, and the largely discretionary nature of grant funding, it is important for both the public funding agency and the funding recipient to be accountable for the use of these public funds. Concerns have been raised about the lack of public accountability where services traditionally carried out by the government have been devolved to private providers , yet there has been limited empirical research undertaken in Australia to determine the nature and extent of any accountability gap arising as a result of such arrangements. Of the limited empirical research that has been undertaken, most studies have examined public services devolved to private, for-profit providers as a result of outsourcing or other commercial arrangements such as public private partnerships (PPPs). There is a dearth of research relating to accountability for public services provide by public benevolent institutions in Australia, especially faith based organisations or religious institutions. This research paper reports on a study of three large religious institutions providing social services in eastern Australia. The research supports the proposition that NPOs have a far broader range of stakeholders than for profit organisations which intensifies the complexity of accountability reporting. Clients of welfare services were identified as a key stakeholder of the benevolent institutions and notions of client welfare, client ethics, client respect and client outcomes were identified as key accountability obligations. The paper investigates the notion of the sacred-secular divide and ascertains that the divide can be influenced somewhat by the organisational structure of the religious institution.

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http://www.communityresearch.org.nz/E-newsletters/4-dec08.html

CRO identification number: 8915

Accountability reporting by faith based benevolent institutions.

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[1] The author thanks members of the School of Accounting seminar series at Queensland University of Technology and members of the Accounting and Law Research Forum at Charles Sturt University for their helpful comments on earlier version of this paper.

Key Words

Accountability, reporting, human services, faith

Abstract

With the increasing devolution of service delivery from government to non profit organisations (NPOs), there has been an escalating flow of public funds[2] to NPOs through a variety of funding mechanisms including grants, competitive tendering and annual funding allocations. Given this rise in publicly funded, but privately provided services, and the largely discretionary nature of grant funding, it is important for both the public funding agency and the funding recipient to be accountable for the use of these public funds. Concerns have been raised about the lack of public accountability where services traditionally carried out by the government have been devolved to private providers[3], yet there has been limited empirical research undertaken in Australia to determine the nature and extent of any *accountability gap* arising as a result of such arrangements. Of the limited empirical research that has been undertaken, most studies have examined public services devolved to private, for-profit providers as a result of outsourcing or other commercial arrangements such as public private partnerships (PPPs). There is a dearth of research relating to accountability for public services provide by public benevolent institutions in Australia, especially faith based organisations or religious institutions.

This research paper reports on a study of three large religious institutions providing social services in eastern Australia. The research supports the proposition that NPOs have a far broader range of stakeholders than for profit organisations which intensifies

[2] Unless specifically stated otherwise the term public funds in this article refers to funds provided from government sources, not funds solicited directly from the public.
[3] For example the current Senate "Inquiry into the Disclosure regimes for charities and not-for-profit organisations"
http://www.aph.gov.au/Senate/committee/economics_ctte/charities_08/index.htm

the complexity of accountability reporting. Clients of welfare services were identified as a key stakeholder of the benevolent institutions and notions of client welfare, client ethics, client respect and client outcomes were identified as key accountability obligations. The paper investigates the notion of the sacred-secular divide and ascertains that the divide can be influenced somewhat by the organisational structure of the religious institution.

Accountability reporting by faith based benevolent institutions.

1. Introduction

This paper investigates how several large religious institutions based on the east coast of Australia discharge their accountability obligations to government agencies and other parties which supply funding to the organisation in addition to other significant stakeholders through the supply of accountability information. Senior managers from finance and administration employed by the religious institutions, together with managers responsible for delivering major social welfare programs under the auspices of the institutions, were interviewed in depth to gain an understanding of the content of accountability information provided, and how and why this information was perceived by these managers to be useful to government funding agencies as well as other accountability stakeholders. Particular emphasis was given to how accountabilities were discharged through the medium of reporting mechanisms such as annual reports, acquittal reports, submissions to government, ad hoc reports and websites.

Through the interview process, management perspectives were garnered as to the effectiveness of the organisation's reporting mechanisms in meeting a variety of stakeholder's accountability information needs, including whether reports produced were useful for assessing achievement of government objectives. Information was collected and analysed concerning the types of accountabilities that were being addressed, and whether there was an increasing emphasis on outcomes, performance and results, following the rise of the New Public Management (NPM) in recent decades.

2. Accountability for public funds

Accountability is a term used widely in many different contexts and is often seen as having positive connotations due to its links with concepts of ethics and fairness (Parker & Gould, 1999, p. 39). Paradoxically, there has been criticism of outsourcing of public services to private providers because one of the most notable effects has been the removal of certain accountability requirements for transparency and fairness (Cameron, 2004, p. 64). Instead, under the NPM, the accountability emphasis has moved to outcomes and results. However, most of the accountability research relating to outsourcing has involved outsourcing to for-profit private sector organisations. There has been little research in Australia on the accountability reporting of benevolent institutions for the use of public funds, particularly institutions which represent faith based organisations. However, it would seem prudent for resource-dependent benevolent institutions to embrace accounting and accountability reporting as a tool to present a sound financial image to enhance the institution's legitimacy in society and consequently improve the ability to attract funds (Irvine, 2002).

3. The sacred and secular divide

There have been contentions raised by several accounting authors that the primary mission and goals of religious organisations are spiritual and, therefore, sacred in nature, whereas the accounting practices of religious institutions have their roots in the worldly or profane, and are therefore secular. Laughlin (1988), in his research on accounting and accountability practices within the Church of England, draws on the work of Durkheim (1976), who divides all things into the “profane” or the “sacred” to highlight the ongoing tensions between a religious institution’s spiritual mission (the sacred) and concern with money (the profane). This tension is highlighted by the need to obtain funding from government and secular sources for the financing of religious work, and the desire to protect the “central sacred sanctuary” of belief from corruption by those secular forces which help sustain it (Irvine, 2002, p. 5). Booth (1993) expressed similar sentiments in his study of the Australian Uniting Church, “Accounting, as part of the secular, is treated as irrelevant and secondary and must serve the spiritual needs of those organisations”. He even stated the sacred-secular divide should be used as a basis for a research agenda on accounting in churches.

However, other authors have questioned this dualism between the sacred and the secular. Jacobs (2005, p. 193) argues that the sacred and the secular are not binary conditions, but represent two extreme points on a continuum of possible experience. Furthermore, the sacred-secular divide is not an inherent universal structure, but is dependent upon the organisational context of a particular religious institution. Thus, although Laughlin’s analysis of the Church in England in Britain indicated a sacred-secular divide in which accounting was relegated to the “profane”, this is not the case for all religious institutions (Cordery, 2006). Lightbody (2000), in a study of a protestant diocese, indicates a separation between the sacred and secular as “tenuous” and Irvine’s (2002, p. 5) historical analysis of the accounting and accountability records of the beginning stages of the Salvation Army found “there was no distinction between the sacred and the secular as money (and accounting) were seen as vital means for discharging stewardship responsibilities.” Cordery’s (2006, p. 214) historical analysis of New Zealand Wesleyan Methodist missionaries held that there was “no contradiction between the spiritual mission and stewardship, including the missionaries obligation to account for resources.” These examples confirm the situated nature of the sacred-secular divide, the depth of which is linked to individual and organisational values (Cordery, 2006).

Given that accounting and accountability reporting within religion institutions is itself considered by a number of commentators as “secular” or “profane”, it can be argued that the acceptance of government funding by religious institutions will lead to even greater pressures and tensions in preserving the “sacred central sanctuary” of such institutions (Vanderwoerd, 2004). According to institutional theory, religious institutions delivering public social services will face powerful forces within the institution of social welfare as a result of institutional isomorphism (Powell & DiMaggio, 1991). One point of resistance to these secularising pressures is where members of the religious institution consider their organisational identities as mandated by the divine, rather than chosen by themselves (Vanderwoerd, 2004, p. 253).

4. Methodology

4.1 Case Studies

In order to investigate the accounting and accountability relationship between the benevolent institutions and their stakeholders, it was decided to undertake several case studies. A case study is preferred in examining contemporary events, when the relevant behaviours cannot be manipulated, as in an experiment (Yin, 2003, p. 7). In selecting a case the units of analysis are of critical importance as a case can consist of an organisation, a subunit of an organisation, or individuals within an organisation (Miles & Huberman, 1994). As accounting and accountability reports are often prepared at an organisational level, and the literature suggests that reaction to the sacred-secular divide is often dependent upon organisational context, the religious institution was selected as the unit of analysis. In order to cover as broad a range of issues as possible the organisations chosen were three large religious institutions, delivering a range of publicly funded social services from various government agencies.

The main source of evidence about the case organisation was derived from semi structured interviews. Interviews were chosen as they could be focused directly on the research topic and allowed for a more insightful investigation as to the reasons and perceptions underlying why accounting and accountability reports are presented in the way they are, including investigation of the organisational context behind such reports (Yin, 2003, p. 86). In total, nine in depth interviews were undertaken and were conducted with senior managers from finance and administration employed by the benevolent institution, together with managers responsible for delivering major social welfare programs under the auspices of this institution.

The interviews were semi-structured, with questions being based on the theory and prior findings discussed in the existing literature in the area. Freedom was given to interviewees to provide new or additional insights not covered by existing theoretical explanations through the use of open ended questions and an invitation towards the end of the interview to comment on anything they wished to in relation to accountability issues. The interviews were recorded on a digital recorder and transcribed into a Microsoft Word format.

4.2Analysis

Analysis of the data captured during the interviews was undertaken in several steps. Firstly, some of the data that was directly obtained from closed questions, such as "Who are you accountable to?" was organised in a tabular format to facilitate comparison between interviewees. In the second stage, the transcribed interviews were formatted according to NVivo conventions, so that data could be easily manipulated, for example automatically identifying content belonging to individual interviewees. Analysis and coding of the data was carried out sequentially and not reserved until the end of the data collection (Miles & Huberman, 1994). The interview data was analysed using a coding scheme based on thematic pattern analysis (Hayes, 2000). An initial start list of codes was developed prior to undertaking research in the field, based on the literature review and included a number of codes for different accountability types for example. A first pass of the data involved coding the data into general categories and further passes through the interview transcripts led to refinement of all the codes and themes including codes that emerged progressively during the analysis of the case study data.

5. Results

The results of the analysis of both the closed questions recorded in tabular format and the thematic analysis using NVivo is detailed below.

5.1 Stakeholders

In the closed question section the interviewees were requested to identify the three main stakeholders they believed they were accountable to. The tabular representation of this stakeholder data are shown in Table 1.

	Interviewee	Accountable to:		
Institution 1	**Finance Manager 1**	Public	Donors	Government
Institution 1	**Program Manager 1**	Government	Clients	God
Institution 1	**Program Manager 2**	Head Office	Government	Donors
Institution 1	**Program Manager 3**	Government	Public	God
Institution 1	**Program Manager 4**	Government	Members	Donors
Institution 2	**Program Manager 5**	Clients	Government	Trustees
Institution 2	**Program Manager 6**	Government	Clients	
Institution 2	**Program Manager 7**	State Council	Government	Members
Instit. 3	**Finance Manager 2**	Members	Donors/government	Clients

Table 1- Accountability stakeholders

There is some commonality in terms of the stakeholders that managers thought they should be accountable to, especially government which provides the main funding to all of the organisations as well as other significant donors for each organisation. God was only explicitly mentioned by two interviewees, but from the transcripts God or a divine being was an important anchor for each of the interviewees and implicitly thought of as a stakeholder. Organisational structure is an important determinant of stakeholders. If the organisation has a top down hierarchical structure then accountability to “Head Office” is seen as important. On the other hand where the organisational structure is more of a bottom up member-based structure, then accountability to a centralised administration centre is still important, but accountability to members is often perceived to be of even greater importance. Clients were explicitly mentioned by four managers as a stakeholder, and clients featured heavily in what the organisation should be accountable for in terms of client outcomes, client treatment and client ethics as per Table 2.

5.2 Accountability obligations

Each of the interviewees was asked to state what their organisation was accountable for. A summary of the responses is contained in Table 2. Apart from a one-off response indicating that educating the public about the plight of the less well-off was an accountability obligation, every other response indicated that the organisation was accountable for the organisation’s finances, or alternatively some aspect of client service.

Interviewee	Accountable for:		
Finance Manager 1	Finances	Client treatment	
Program Manager 1	Client ethics		
Program Manager 2	Outcomes	Finances	
Program Manager 3	Client outcomes	Finances	
Program Manager 4	Finances	Client services	
Program Manager 5	Finances		
Finance Manager 2	Client services	Finances	
Program Manager 6	Client respect	Finances	Public education
Program Manager 7	Client services	Finances	

Table 2- Accountability obligations

The emphasis on accountability to the clients of the organisation, especially an emphasis on the wellbeing of clients was also evident from an analysis of the interviewee transcripts. PM3 stated that "Every client we have is case managed so that we can look at their future, where they are hoping to go, what the possibilities are and how we can go about reaching those possibilities with the client." One of the interviewees framed this in terms of a moral duty springing from their personal faith: "Moral accountability is to make sure that the clients are treated well …"(FM1). The emphasis on client needs may partly be explained by the nature of the services provided by the benevolent institutions, which are often related to people in extreme need. "We are dealing with people, we are dealing with people in crisis. I think our sense of value, our sense of ethics is very important" (PM1). Several interviewees indicated that client respect and client ethics arose from more than just a personal moral duty, it was in fact an important aspect of a civil society. PM6 stated it was important to educate the public about homelessness:

> And I think just to get them [the public] to think about it. You know, because I think there are many exploitations of homeless people, because they're marginalised and vulnerable. And I think they get exploited, so it's better for the, you know, the public eye and the public purse to be reasonably fixed on those assisting them.

As evident from Table 2, managers also thought their organisations should be accountable for finances, and are well used to providing financial information for acquittal reports to funding bodies as well as financial information for internal purposes. The managers indicated this was a base level of accountability, and although at times the accountability systems were bureaucratic and time inefficient, they considered it to be an essential accountability obligation. In spite of the importance of financial accountability, the managers also indicated that other accountability obligations, particularly related to client outcomes were essential.

In a related question with a slightly different emphasis, the managers were asked to explain what types of accountability were of significance to them *personally* and why. Financial accountability was considered critical by all the managers and a central reason given for this significance was the importance of being careful stewards of the resources entrusted to them by the government, donors and other funding bodies in a direct sense, and by God in an indirect sense. The other type of accountability considered significant by all the managers interviewed was accountability for performance. The managers indicated that this accountability for performance was driven initially by government through their public sector reforms. Although certain managers had misgivings at first, all considered that the emphasis on accountability for performance had produced positive outcomes including better value for money in respect of services provided and a stronger emphasis on outcomes. There were however some negatives particularly with the implementation by government agencies including overzealousness in chasing key performance indicators (KPIs) and a bureaucratic maze of paperwork for collecting performance information.

5.3 Government accountability

Government is a key stakeholder for most benevolent institutions as it is the largest provider of funds to these organisations. As a result of this it is in a position of power in demanding accountability reports from these institutions and as noted above this can result in bureaucracy and unwieldy rules. This may be partly due to the fact that there may be a mismatch between the objectives of government and the benevolent institution for various reasons including the level of focus "There has to be a difference because the government looks at the overall, we look at what is in our own community, in each particular location" (FM1). Inevitably, different government agencies collect accountability information and implement accountability systems with widely varying levels of professional expertise. The benevolent institutions look to government to lead the way in the implementation of accountability systems particularly in the use of technology. Some of the technology that has been implemented, including the automatic online collection of certain data is first class, but there is a long way to go. Of particular concern is the lack of consistency by different agencies in the collection of information and development of procedures as indicated by PM6 "Government agencies seem to be developing things in silo, rather than all these different government departments saying well, what can we learn from each other." It is to be hoped initiatives such as Standard Business Reporting (SBR), by government agencies will help achieve some consistency.

Another issue that is pertinent to many government agencies is the high turnover of staff within the government agency resulting in mixed messages being sent to the benevolent institutions on the importance of certain types of accountability information and an overall lack of clarity in terms of accountability reporting. A number of the managers interviewed relied on personal contacts with employees of the government agency, rather than formal accountability mechanisms to provide direction and clarification of accountability requirements. Each of the managers belonged to large benevolent institutions with scope for contact with the government agency at a high level, so it is doubtful whether this approach would work for smaller benevolent institutions.

Another frustration for at least one manager (PM6) was government agencies such as the Department of Community Services (DOCS) becoming risk averse due to media scrutiny. “So, they’re accountable more around child protection because of the media and the public hold them more accountable in that way. This takes away from the issue of homelessness.” The accountability around homelessness is limited as the media is not interested and the entire agency’s attention is diverted to child protection.

The managers believe that there should be a downwards accountability from government as well as an upwards accountability in terms of reporting requirements and other rules. One note of particular concern is to ensure that there is adequate grassroots input into government policy and funding decisions. “I believe there are times when they need to come and visit and to see what we do” (FM1) “I think that there should be a lot more dialogue, a lot more input from the people actually providing the services. I think often there is tendency for advisors and people at higher levels a little bit remote from the grass roots and I think there is a need for more input" (PM1).

The managers also believe that accountability processes by government don't always ensure the best outcomes for clients and once the issues become complex it becomes difficult for the government to adequately deal with.

> "Returns back seem to indicate efficiency and not having any adverse media, really I think that's what keeps government happy. Whether that is achieving the best outcome for the young person who is in care or for the unemployed person who needs enormous support, you know, is the question. I suppose they would argue that if they weren't getting the outcomes they wouldn't get the contract ... My concern is still that the people who miss out the most are those who are most disadvantaged, who have the most complex needs." (PM2)

On a positive note, it appears that the benevolent institutions themselves are able to put together a package of services using funding from a variety of sources to provide a holistic approach to an individual client's needs despite the limitations of government funding in this area.

5.4 Funding

Complexity situations are not the only area of service provision which is not fully funded by government. Often the cost of administration and accounting staffing is not taken account of in funding agreements, and sometimes even counselling and catering is not provided for. Novel ideas outside the mainstream are also difficult to fund. "I find government does core stuff like they'll give you money for beds, but they don't do, they certainly don't fund, innovation. They certainly don't fund ideas which you have which could really make a difference. So I am always looking for corporate funding for some of those things which we know will really make a difference."

(PM2) It is therefore vital that funding is available from other sources such as corporates in order to provide a complete service as none of the managers interviewed were prepared to skimp on client services. It appears resource dependency is still a vital issue for benevolent institutions. In spite of this government funding is not sought out and accepted just for the sake of the income. “I don't think that everyone believes now with government funding that the end justifies the means. There used to be a lot of pushing and pulling and stretching and creative accounting and all the rest of it that went along to get that lump of money.” (PM3)

This is demonstrated by the observation that the major concern before a service is provided, or public funding is sought for a particular service, is whether it fits in with the mission and objectives of the organisation. “To me it is a question of ‘Do I want to do this’ and ‘Do I want to do what the government is here stating in their objectives,’ does that fit in with the organisational objectives and mission?” (PM3). This is not to deny the fact that the managers realise that they must work within the parameters set by the government. “The reality is that there is the framework that you have to work in, so we have had to adapt, we have had to try and use program initiatives but try and be within the bounds of compassion and bring a Salvos flavour to it”(FM1).

The lack of full government funding usually doesn't stop a major service being run, but it means more time being spent chasing donations, corporate sponsorship etc and more time and effort spent reporting to a broader variety of stakeholders.

5.4 Sacred secular divide

The three organisations or case studies are very similar in the sense that the managers see that the organisations have a divine mission mandated by God primarily to the poor, marginalised and less well off in society. The accountability systems and accountability reporting employed by the organisations are an important aspect of this mission and from the viewpoint of the managers the concern with money cannot be considered profane and separate from the organisational mission as was the case with Laughlin's (1988) study of the Church of England.

Regardless of these similarities, the three organisations have very different organisational structures which directly impact on the notion of a sacred-secular divide. Although nearly every manager interviewed intimated that the mission for their organisation was divinely inspired, it does not necessarily follow that this mission itself is part of the "central sacred sanctuary" of belief of the church requiring protection from corruption. With one organisation the welfare services were delivered directly through the day to day structures established for worship and ministry to the poor and marginalised is regarded as an essential element of the "sacred" activities of the church. In this case, the accounting and accountability reporting are seen as "vital means for discharging stewardship responsibilities" (Irvine, 2002) and are considered sacred.

On the other hand the remaining two organisations or cases are member based organisations which sit outside the mainstream church structures for worship. In both cases members have special accountability roles within the organisation, with members having to sign a "statement of faith", and part of their role is to ensure that services are delivered in a manner consistent with the faith beliefs espoused by the organisation and individual members. One of the organisations fits within the overall umbrella of a denomination, whilst the other is non-denominational and could be termed a para-church organisation. Whilst there is much interchange with the mainstream church organisations, both cases of the welfare arm of the denomination as well as the non-denominational welfare organisation are in many ways independent, and certainly far enough removed from the “sacred central sanctuary” of the mainstream church to be considered profane in that they are merely acting in a support role to the spiritual mission of the church.

The importance of these organisational constructs in determining a sacred-secular divide confirms Cordery’s (2006) assertion that the sacred-secular divide is situated in nature and the depth of which is determined largely by organisational values.

6 Discussion and conclusions

The interviews provide evidence that the notion of accountability is extremely important within the three case organisations. The research confirms that there is a broad range of stakeholders that NPOs are accountable to, creating complexity in accountability reporting for NPOs that for profit organisations do not have to contend with. All of the managers interviewed stated that the most important accountability obligations of their organisations were in respect of client services and finances, whilst they acknowledged accountability for performance was growing in importance due to public sector reforms and had produced positive results in terms of value for money in delivering client services.

Government is seen as the key stakeholder primarily due to it being the largest provider of funds to the NPOs. The managers look to government to provide leadership in the development of accountability reporting and whilst there have been some positive developments with using technology in the collection of accountability information, there are potentially much larger efficiency gains to be had. There is also the ongoing issue of government departments operating as silos and not being consistent with the categories and types of accountability information requested.

The managers were, in general, aware of the government objectives in the social services fields in which they were operating, yet were also cognisant of the shortcomings of government in both reporting requirements and funding availability for some specific service delivery areas, particularly where complexity was involved. Organisations were proactive in meeting the holistic needs of clients through the funding of services from outside of government, such as by directly raising funds from the public or through corporate philanthropy. In a sense, it is an example of non profits providing a service as a result of government failure. In spite of this, certain mangers believe the time and resources spent in attracting non government funds did distract them from their core mission of meeting client needs.

Accounting and accountability reporting are seen by managers as an integral part of the organisational mission. However, whether the organisational mission of the organisation itself can be seen as part of the “sacred central sanctuary” of the broader church denomination depends to a large extent upon the organisational structure of the NPO. The NPOs operating from outside a mainstream church are considered profane in that they are merely acting in a support role to the spiritual mission of the church and are thus on the secular side of the sacred-secular divide. This is not to disparage the faith of individual members within these organisations in any way. Managers still see their organisational mission as mandated by the divine, rather than chosen by themselves (Vanderwoerd, 2004, p. 239), and look to religious values when providing client services rather than merely accepting government requirements.

The evidence from the research indicates that the accountability reporting of NPOs is improving, but further leadership, particularly from government funding agencies is required to drive accountability reporting to a higher standard.

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