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Author: K. Crofts

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Accountability reporting for community and social welfare by a large benevolent institution: A pilot study

Author: Ken Crofts, Charles Sturt University, Bathurst NSW Australia

Address for correspondence: kcrofts@csu.edu.au

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Accountability reporting for community and social welfare by a large benevolent institution: A pilot study

Abstract:

With the increasing devolution of service delivery from government to non profit organisations (NPOs), there has been an escalating flow of public funds¹ 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 pilot study of one particular religious institution providing social services in eastern Australia. From the research it can be ascertained

¹ 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.

that the institution is aware of its accountability obligations to government funding providers in the form of reports and other information requested by government agencies. However, this is considered to be routine in nature and the managers in the organisation seem more focused on maintaining the public profile of the institution through meticulous reporting and controls within the accounting and accountability systems used throughout the institution. The use of accountability systems within the institution point to a stewardship view of accounting and accountability, rather than a sacred-secular divide where accounting and accountability are relegated to a support role being considered *profane*.

1. Introduction

This paper investigates the accounting and accountability relationships between a large religious institution based on the east coast of Australia, and various government agencies which supply public funding to the organisation. Senior managers from finance and administration employed by the religious institution, together with managers responsible for delivering major social welfare programs under the auspices of this institution, 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 the government funding agency 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 Pilot Case Study

In order to investigate the accounting and accountability relationship between religious institutions and government agencies which supply public funding to them, it was decided initially to undertake a pilot case study in order to best explore and empirically investigate the significant issues that have been raised in the literature, and to document significant findings that can be tested in other organisational contexts and government funding environments. 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 pilot organisation was required to be a large religious institution, in the top ten in terms of the amount of government funding received. It was required to deliver a range of publicly funded social services from various government agencies. Thus, a large religious institution with operations on the east coast of Australia was chosen to meet these criteria.

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, four 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 rich text format.

4.2 Analysis

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. Thematic content analysis and relational analysis of the transcribed interviews were then used to identify the most significant concepts and themes emerging from the articles. In the second stage, Leximancer software was used as a tool to visually represent the major themes and concepts through the use of cognitive mapping techniques (Smith, 2007, p. 27). In the third and final stage, a review was undertaken of the interview transcripts to both verify the significant concepts and themes emerging from the cognitive mapping process, and to investigate in more depth other themes, concepts, perceptions and nuances unable to be detected through the employment of the algorithms used within the Leximancer software.

4.3 Leximancer software analysis and cognitive mapping

Leximancer is a data-mining tool that “can be used to analyse the content of collections of textual documents and to visually display the selected information” (Smith, 2007, p. 5). Although much of the software analysis in the pilot study was undertaken automatically by the Leximancer software, manual intervention was still required in order to increase the usefulness of the final output. The interview transcripts were formatted in a defined way so that each speaker’s comments could be tagged and attributed to the person who spoke the words. In this way the emergent concepts and themes could be investigated to determine if they were attributable predominantly to one interviewee, or a number of interviewees. As a result of this tagging, all the comments relating to the investigator, including the asking of questions, were ignored when the software automatically undertook the thematic content analysis. Another manual intervention was the merging of similar words into the one concept. For example, it was considered the terms ‘organisation’ and ‘organisations’ embraced a similar concept within the interview transcript and thus were merged into the one concept. As the average length of utterance by each speaker was approximately two sentences, the ‘sentences per context block’, to use Leximancer terminology, or the ‘units of aggregation’ to use general content analysis terminology (Weber, 1990, p. 39), were reduced to two.

4.4 Review of interview transcripts

A full copy of the electronic transcripts of each interview was held in the Leximancer database, and as a result of the thematic content analysis undertaken by Leximancer, significant concepts and themes automatically emerged from the cognitive mapping process. For each of these major concepts, the Leximancer software was able to

facilitate the review of every instance of text in the interview transcript that supported the concept. For example, when reviewing the concept “accountability”, Leximancer was able to directly bring up every ‘context block’ that contained the term “accountability”, as well as other ‘context blocks’ considered to be directly related to “accountability” due to the use of terms closely related to “accountability”. Each one of these context blocks was reviewed, and significant findings and issues were then manually documented.

Following the review of concepts and themes automatically generated by the Leximancer software, the interview transcripts were printed and then hand coded to identify themes, concepts, perceptions and nuances unable to be detected through the employment of algorithms used within Leximancer. As there were only four transcripts, the use of software to assist in the thematic content analysis of the interview transcripts, such as NVivo, was not considered necessary for the pilot study.

6. Results

6.1 Tabular comparisons of interview data

The tabular comparisons of the interview data are shown in Table 1.

< Insert Table 1 about here >

There is some commonality in terms of the stakeholders that managers thought they should be accountable to, including the public, government, and God. Although clients were only explicitly mentioned by one manager as a stakeholder, they featured heavily in what the organisation should be accountable for in terms of client outcomes, client treatment and client ethics.

6.2 Leximancer software analysis and cognitive mapping

An extract from the cognitive map illustrating the main concepts and themes that were automatically generated by the Leximancer software is shown in Figure 1.

< Insert Figure 1 about here >

The cognitive map illustrates the spatial representation between themes and concepts. The circles represent the main themes, whilst the concepts are represented by the dots. Nearness of concepts in the cognitive map indicates the two concepts appear in similar contexts and the two terms have close relationships throughout the transcripts. The size of the concept dot is related to its frequency. The larger the dot the more often it appears in the text. The circular themes are a simple way of grouping similar concepts.

One unexpected output from the cognitive map is the dichotomy between the terms ‘*accountability*’ and ‘*accountable*’ as shown by the distance between the two concepts in Figure 1. Upon manual review of the interview transcripts concerning these concepts, it appears that the term ‘*accountable*’ is one the interviewees associate with personal or group responsibility and is often linked with the terms ‘I’ or ‘we’. For example, “we attempt to be accountable to minority groups” (PM1) and “I’m held accountable to my divisional office” (PM3). In contrast, the term ‘*accountability*’ is used in a more impersonal way, either referring to the organisation having accountability, “... the [RI name]² has a very great sense of accountability to the public” (PM3) or referring to types or systems of accountability “The accounting

² [RI name] refers to the name of the religious institution

systems and the systems of accountability are the same for everyone” (PM3) and “Professional accountability I think is important ...” (FM).

There is also a gap between government and services. The interviewees see governments as tied up with people, programs, money and funding, such that “we do emphasise we use the government funds correctly ...” (FM), whereas services are provided by the religious institution itself “... we are providing a service here to a group of people who are traditionally aggressive” (PM3). Although the interviewees see the religious institution as the main provider of services, there is still recognition that the government does fund and is responsible for public services - “I’m tendering to provide a service to the government and I’ve got to read what their objectives are, what they’re trying to achieve and the manner to which they want to do it” (PM3).

There is also a large dichotomy between *accountability* and *reports*. The use of the term *reports* is used most frequently in relation to reporting for programs - “Often there is a six monthly program activity report” (PM2) or in respect to annual reports “they produce reports of what we are doing, and that sort of thing, annually” (PM3).

6.3 Review of interview transcripts

One of the key aspects arising from the review of the transcripts was the emphasis on accountability to the clients of the organisation, especially an emphasis on the wellbeing of clients. 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: “Moral accountability is to make sure that the clients are treated well ...”(FM). The emphasis on client needs may

partly be explained by the nature of the services provided by the religious institution, which are often related to emergency situations and 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). However, from the transcripts it appears that concern for the welfare of the clients in need is driving the services that the organisation provides, and not the other way around.

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 [*RI name*] objectives and mission?” (PM3). Although this may not have always been the case in the past for the religious institution. “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 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 [*RI Name*] flavour to it”(FM). The managers within the organisation have a real passion for meeting the needs of clients who are mainly poor and marginalised and will react adversely if the circumstances of such clients are used for personal gain by others. PM2 stated “I have a real personal philosophical problem with people getting rich

from government programs that are meant for the people who are most disadvantaged in our community.”

The managers believe that accountability processes by government don't always ensure the best outcomes for clients and that the issues may be too complex for 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 rare occasions where the religious institution believes that government funding requirements are not within the best interests of its clients it will refuse funding or take other action. This may be done in concert with other similar organisations. “Those four major charities got together, had their independent meetings and then went to the government and said actually we are not going to take your funding, we are not going to take your money because we can't run the services that you want, you had better get someone else to do it.” (PM3)

All of the managers are distinctly aware of the importance of the public profile of the religious institution, and how this must be maintained.

“So what about the accountability to the public and things like that: You've got the newsletter which obviously assists, and you do those tv ads and have got those videos...” (Investigator)

“Yes, yes there are things like that, yes look, obviously if you still want to keep getting support from the public there's no written requirements but if you are going to get support from the public then you've got to let them know what you are doing and you've got to let them know what the needs are and you've got to let them know what you are achieving. So it's really up to the organisation. I mean a lot of organisations just rely on the government funding and they run their services with that but an organisation like ourselves which wants to do more than just the basics needs to be telling the public what we're doing.” (PM2)

“In what ways is the [*RI Name*] able to influence government policy?”
(Investigator)

“I think that the [*RI Name*] has a credibility and a reputation in the community that is pretty high. I don't think the [*RI Name*] flog it to death but I think there are times when they need to be able to go to Premier and Prime Ministers and have their ear and talk to them about concerns. I don't think that is happens a real lot but I think that it happens.” (PM3)

However, how this public goodwill can be utilised is subject to differing opinion.

Some managers promote a conservative approach - “I think making statements in the media, using the media wisely and not too much is an important aspect that the [*RI Name*] has to influence public policy” (PM2), whereas others believe the public goodwill could be used in a much stronger fashion. “I don't think we use the services and the amount of support that we provide to the government to our advantage. We are meek and mild” (PM1).

The managers know the public profile of the organisation is paramount, and that no risks should be taken with it, but nevertheless sometimes find that the accountability systems within the organisation itself can be tedious. “So sometimes I feel like you've got to get the same cent approved several times and they [*head office*] turn every cent over twice before your spend it.” (PM3) An organisational context that may be different from other religious institutions is that the pilot organisation is structured in a very hierarchical and centralised manner. From an accountability point of view this can have both good and bad connotations. New employees often notice the fact there is no local oversight board, as everything is managed by head office. “I think one of the things that they [*new employees*] notice is firstly, is that there is no management committee or there's no board of whatever's running the program and people whom

have worked in other places who have had that always have mixed feelings of how they report on that” (PM3).

Another interesting feature of the pilot organisation is the dichotomy between the program and finance aspects of service delivery which are housed in completely separate sections in head office and have total different responsibilities in terms of data collection and reporting. “The finance people are accountable for the funds that we use to make sure we are using them as per on the contract. The program people are accountable to ensure the programs themselves are being operated as per the requirements of the government for those particular programs.” (FM) Nevertheless, the organisation obviously sees the need for close co-operation and communication between the two and is trying to draw them closer together. “One of the charters I have been given for the next 12 months is to make the relationship between program and finance completely seamless” (FM)

Despite the hierarchical nature of the religious institution there can be very difficult accountability requirements for subunits or programs run by the institution. For example, one of the programs is heavily reliant on corporate funding and will have very different accountability requirements in respect of this stakeholder, compared to other programs or to the rest of the organisation. “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)

The managers also 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” (FM) “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).

7. Discussion and conclusions

The interviews provide evidence that the notion of accountability is extremely important within the religious institution on the basis of the pilot study conducted. There is strong emphasis on accountability systems and on accountability for finance, emanating from a desire to maintain the strong public profile the organisation has engendered over a period of many decades. The managers within the organisation acknowledge the right of government agencies to be provided with reports and information requested. Although these are often bureaucratic and time-consuming, they can usually be generated within the existing accounting and accountability systems framework of the institution. The managers, however, generally see such reporting as a routine task that has to be performed rather than a value adding accountability mechanism, as is demonstrated by the dichotomy between accountability and reports visually represented in the Leximancer extract in Figure 1.

The investigator considered the terms *accountable* and *accountability* to be similar in nature and the use of the term *accountability* in reference to the organisation, and a more personal attribution of the term *accountable* was somewhat unexpected. On the surface it appears to confirm Sinclair's (1995) findings of two different discourses of accountability: structural accountability, referring to the technical property of a structure or system; and a more individual accountability referring to a personal discourse being confidential and anecdotal. Discourse analysis was not a method used in the pilot study and further research using this method with a larger number of interviewees would be needed to verify this finding.

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. The managers attempted to be proactive in meeting need in these areas 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.

Any decisions to accept government funding, and the rare times when the institution decided to question government policy in the delivery of social services, were always considered in the light of the overall mission or objectives of the organisation. This mission has an emphasis on meeting the needs of the poor and marginalised - the key clients of its services. There does not appear to be a secular-sacred divide where accounting and accountability were relegated to supporting the spiritual aims of the

organisation. Rather, the managers and members of the institution endorsed a holistic notion of Christian stewardship which can be described as “nothing less than a complete lifestyle, a total accountability and responsibility before God” (Irvine, 2002, p. 7). The institution has appeared to resist secularisation pressures coming from acceptance of government funding by seeing their mission as mandated by the divine, rather than chosen by themselves (Vanderwoerd, 2004, p. 239). As one manager stated during the interviews “We are Christianity with our sleeves rolled up” (FM).

The evidence from the pilot study points to the notion that the religious institution has sophisticated accountability systems that aim to satisfy accountability obligations to a range of stakeholders including government funders, private and corporate donors, clients and members, but that the ultimate accountability is to satisfy the doctrine of Christian stewardship by using the institution’s resources to satisfy its divine mandate.

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Appendix 1 – List of Tables

Interviewee	Finance Manager	Program Manager 1	Program Manager 2	Program Manager 3
Acronym	FM	PM1	PM2	PM3
Accountable to:	Public Donors Government	Government Clients God	Head Office Government Donors ³	Government Public God
Accountable for:	Finances Client treatment	Client ethics	Outcomes Finances	Client outcomes Finances

Table 1- Accountability relations

³ Donors in this context includes large for profit corporate donors.

Appendix 2 – List of Figures

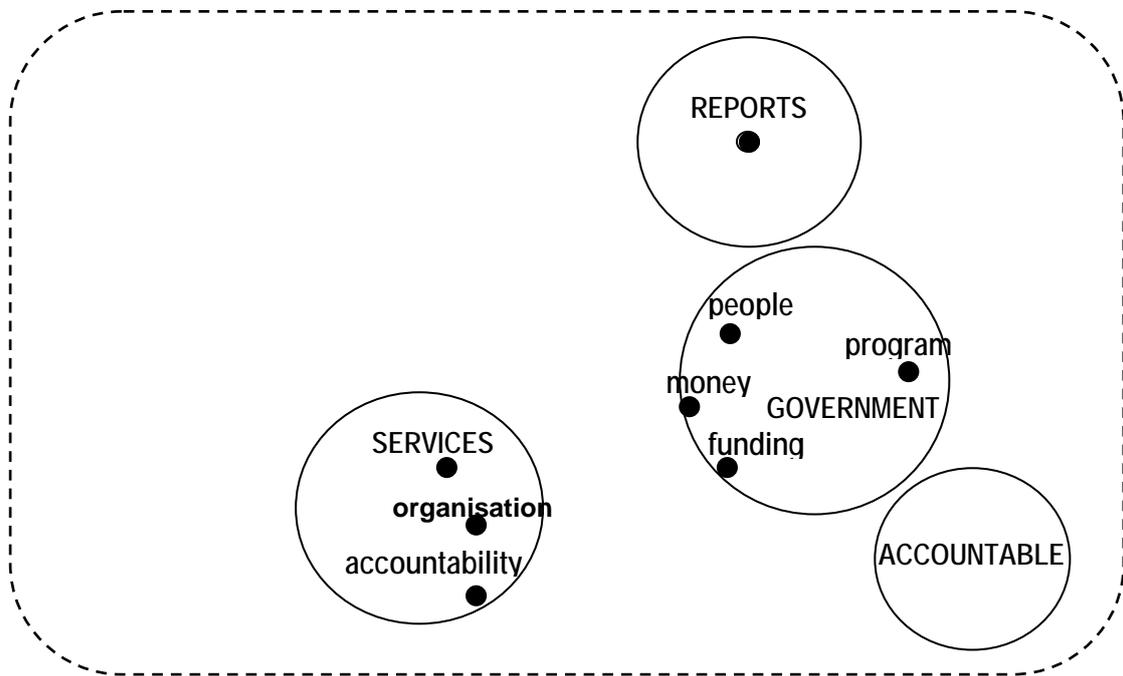


Figure 1- Extract of Leximancer cognitive map