

Accounting and religious influence in the seventh day Adventist church in the Pacific islands

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influence

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Received 18 March 2021
Revised 15 September 2021
9 June 2022
24 January 2023
24 May 2023
Accepted 25 May 2023

Abstract

Purpose – This paper aims to investigate the practice of accounting in the Seventh-day Adventist church of the Pacific Islands and pays particular attention to the coexisting of two control devices: accounting and religion.

Design/methodology/approach – This paper implemented a qualitative field study design collecting interview data from church members from the Solomon Islands, Tonga and Fiji. Data were also collected through focus group discussions, document reviews, website analysis and participant observations. Pierre Bourdieu's thinking on symbolic violence, doxa and capital are used to interpret the findings.

Findings – This paper's main contribution shows that while there is a divine and profane divide, social agents, given their agency, can move back and forth from one side of the divide to the other. Accounting as a control device does not include features such as faith, which is helpful for decision-making; accordingly, religion is relied upon when it comes to decision-making. In contrast, accounting has features that are useful for stewardship purposes. Accordingly, when it comes to the church's stewardship function accounting in the form of financial reports is relied upon.

Research limitations/implications – Pacific Island culture almost permeates all facets of life, including church life; however, this study did not clarify this. Later studies can explore the implications of culture on the deployment of accounting in a religious setting.

Practical implications – This rich empirical study describes the control dynamics and the tension between accounting and religion in a religious organisation. Accounting needs to adapt to churches' unique characteristics, whereby religious/doctrinal beliefs must be accounted for and respected. Unlike in the corporate world, accountants in churches cannot fully practice their training or exercise the kind of influence they usually hold in organisations due to their religious belief systems.

Originality/value – To the best of the authors' knowledge, this research is one of a few studies on the religion-accounting relationship. While the focus of earlier studies was generally on a secular and sacred

This project was made possible with financial support from the School of Accounting, Finance and Economics of the University of the South Pacific.

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divide, this study looks at coexisting of accounting and religion. This study adds to the sparse literature on accounting and religion and their controlling influence.

Keywords Accounting, Religion, Control, Seventh-day Adventists, Pacific Islands, Agency, Bourdieu

Paper type Research paper

1. Introduction

The controlling influences of accounting is well recognised in the literature in that accounting is amenable to regulating social contextual spaces and their occupants (refer to [Miller, 1990](#); [Miller and O'Leary, 1994a, 1994b](#); [Miller and Rose, 1991](#); [Robson, 1991, 1992, 1994](#); [Rose and Miller, 1992](#)). We have witnessed that control in a railway station ([Dent, 1991](#)), restaurants ([Ahrens and Chapman, 2007](#)) and a manufacturing organisation ([Mouritsen, 1999](#)), to name a few. However, we were alerted much earlier that the social context is a complex and convoluted space ([Baxter and Chua, 2009](#); [Burchell et al., 1985](#); [Hopwood, 1990, 1983](#); [Roberts and Scapens, 1985](#)). Accordingly, it would be naïve to think that accounting is the only control tool in any social context. Religion, like accounting, is also acknowledged and recognised as having control features (refer to [McCullough and Willoughby, 2009](#)). The realisation that the social context is rich and may have various controlling influences provide a theoretical opportunity for exploration for this study. Accordingly, this study aims to investigate the practice of accounting in the Seventh-day Adventist (SDA) churches of the Pacific Islands, paying particular attention to when accounting as a controlling device coexists with religion, another controlling device.

Before proceeding further, it is essential to explain what we mean by “control”. When we talk about control, we generally refer to the ability to influence an outcome or a course of action. That ability comes about in two interrelated ways, and that influence can have detrimental and beneficial consequences. First, accounting and religion are capitals used to influence an outcome or a course of action. We see that in accounting ([Miller and O'Leary, 1987](#); [Robson, 1992](#)) and religion ([Bainsbridge, 2013](#); [Cretacci, 2003](#)). The second relates to how societal norms influence social agents' actions, reactions and interactions. We are informed by [Hines \(1988, p. 257\)](#) who talks about how accounting is a “fact” of society. As facts of society, accounting notions such as revenue, expenses, profitability and costs can influence what we do and how we do things. However, as mentioned above, accounting is not the only “fact” of society. There are other “facts” that come to bear on what we do and how we do things, one of which is religion. The controlling influence is further unpacked in the theoretical section using Pierre Bourdieu's practice thinking. Addressing the objective of our study can be viewed as an exploration into how two facts coexist in a rich social setting, that of the SDA church in Fiji, Tonga and the Solomon Islands and with what ramifications.

The accounting literature documents the historical coexistence of accounting and religion. We see this in the early Egyptian temples, Jewish and Buddhist temples, to name a few ([Ezzamel, 1997](#); [Fonfeder et al., 2003](#); [Liyanarachchi, 2009](#)). Through these organisations, “accounting and accountability were ‘born’, progressed and matured” ([Cordery, 2015, p. 431](#)). However, it is lamentable that even with this early historical connection, “Research on the relationship between accounting and religion or religious institutions is in short supply.” ([Carmona and Ezzamel, 2006, p. 117](#)). [McPhail et al. \(2004\)](#) have similar sentiments adding that “[...] accounting academe may not have taken religion and theology seriously [...]” Collectively, these writers acknowledge the profound influence of religion in society, yet there is scant research to understand the linkages between accounting and religion better. Our study, in that regard, is a direct response to the calling from these authors to take the relationship between accounting and religion seriously.

Orienting our study to practice is intentional. Some accounting and religion studies are historical ([Ezzamel, 1997](#); [Fonfeder et al., 2003](#); [Liyanarachchi, 2009](#)) and while they are

helpful, many writers realise that the understanding of accounting and religion changes with time (Cordery, 2013). In fact, beyond the accounting and religion literature, Napier (2006) and Walker (2008, 2016) had some reservations about historical understanding of the constitutive role of accounting in society. Napier (2006, p. 451) argues that the “mere” presence of accounting in past social settings only shows the possibility that accounting was influential in that social setting. Almost a decade later, Walker (2016) echoes similar concerns, saying that historical research seems to presume connections between accounting and society rather than thoroughly examining them. To that end, the practice orientation of our study provides an opportunity to explore how accounting co-exists with religion in a contemporary setting and with what ramifications. Such an orientation allows our work not to presume any connection but to engage, in real life, with those connections.

Contemporary research on accounting and religion is generally about a divine (sacred) and profane (secular) divide. Some authors argued that accounting (the secular) is generally welcomed in a religious setting as long as it does not interfere with sacred/divine tasks (Bigoni *et al.*, 2013; Laughlin, 2007; Laughlin, 1988). However, some propose that there is no divide in the sense that accounting and the sacred are generally inseparable (refer to Abdul-Rahman and Goddard, 1998; Irvine, 2005; Jacobs, 2005; Jacobs and Walker, 2004; Kreander *et al.*, 2004). In this debate, we agree with Hardy and Ballis (2005) that perhaps there is a need for another perspective. That perspective is conceptualising a religious, social context with two control influences coexisting and the contribution of our study is to this body of work.

Our most significant contribution is to the work of Jacobs (2005) and a lesser extent, Hardy and Ballis (2005). Jacobs (2005) suggested that the sacred and secular divide is more about a jurisdictional clash between accountants (who support and are informed by accounting) and clergymen (who support and are informed by religion). More so than an actual divide. Our study shows that social agents involved in church activities have an agency such that, in some instances, they support the use of accounting, and in other times they support religion. Unlike earlier studies where, in general, social agents would commit to either the sacred or secular divide, our study shows that social agents’ agency makes them move from one side of the divide to another, and which side they are on are matters of possibility.

Relatedly, Jacobs (2005) claimed that the situation is best described as a continuum rather than a divide. To this continuum, Hardy and Ballis (2005) asked where exactly the situation moves from the divine side of the continuum to the profane side and vice versa. Our study shows that when decision-making about sourcing resources for church projects is made, religion is a powerful tool in making church members give funds to the Church. In contrast, when it is about stewardship and accounting for those same resources, accounting through budgets and financial reports is called for and faith is secondary [1].

Given that our objective in this study involves practices, controlling influences and social context, we rely on Bourdieu’s thinking of practice (1978, 1990). His practice thinking allows us to interpret the coexisting of accounting and religion with their controlling influences within a social context, the Church. While there are various interrelated concepts within Bourdieu’s practice thinking, our focus is on symbolic violence, doxa, habitus and capital. For Bourdieu, symbolic violence is accepting and submitting to existing socially acceptable behaviours but is not seen as such because those social behaviours are “based on collective expectations or socially inculcated beliefs” (Bourdieu, 1998, p. 103). Our responding to accounting facts of society and believers responding to religious facts is symptomatic of what Bourdieu calls symbolic violence. Relatedly, doxa is what is taken for granted in any social space in that it is what that space has taken as self-evident. On the other hand, capital is the resources used to navigate one into a controlling position within a social setting (Bourdieu, 1998; Webb *et al.*, 2002).

Our practice objective in this study calls for a robust research design in bringing out the complexity of religion and accounting as control influences within a rich social context. Accordingly, we implemented a field study design (Ahrens and Chapman, 2006) by collecting data through semi-structured interviews, document and website analyses, focus group discussions and direct observations. These methods resulted in the collection of solid and deep data that produced “[...] thick [...]” (Mahama and Chua, 2016, p. 33) descriptions.

The rest of the paper consists of a literature review given in Section 2 followed by a theorisation given in Section 3. After that, the research design is presented in Section 4, followed by an analysis of our findings given in Section 5. We conclude our study with a discussion presented in Section 6 and concluding comments in Section 7.

2. Literature review

Our research objective investigates the practice of accounting in the SDA Church of the Pacific Islands and pays particular attention to the coexisting of two control devices: accounting and religion. Accordingly, our study can be pitched to speak to and respond to various literature strands – for instance, the literature on decision-making, organisational or national culture, stewardship and others. However, to draw a boundary around the paper, we have limited our literature review to the following literature streams because they are precisely at the heart of our research objective. These streams of the literature are accounting and religion, controlling influences of religion and controlling influences of accounting. After that, we position our study relative to these selected literature streams.

2.1 *Accounting and religion*

For background purposes, the seminal work of Laughlin (1988) is the starting point for our discussions on how accounting and the religious social context co-influence each other. Relying on the work of Durkheim (1976) and Eliade (1959), Laughlin's (1988) study proposed that a piece of the world can be territorialised as a safe haven, a space of sacredness where those who want to enter are initiated into that space. Based on that, Laughlin (1988) theorised that the safe haven (the territorialised space) is the divine and the rest of the world, including accounting which is of the world, is profane. To the extent that the sacred is territorialised and hedged from the world, Laughlin's (1988) study argued for the case of a profane and divine divide. The divine is that portion that is territorialised and the rest is profane. He illustrated this divide as operating at various levels within the Church of England, from the local parish to the diocese to the central board and church commissioners. For each of these levels, accounting tools were used to assist with the resourcing problems of the Church. However, it did not intrude on the work of the divine.

Booth (1993, 1995), while contributing and agreeing with the notion of a divine/sacred and profane/secular divide, used a different framework to investigate the divide within the Australian Uniting Church. His framework involved three central aspects: the religious belief systems, the roles of individuals and groups in encouraging and upholding those systems and the accessibility to resources. In general, Booth (1993, 1995) argued that the distance between the divine and the profane, as a divide, is by and large informed by how individual members interpret and understand their religious belief systems. This is important because Booth (1993, 1995) proposes that the divide is not rigid and can shift and change depending on the belief systems of the believers.

While the divine and profane divide have its place in the accounting literature (Booth, 1993; Laughlin, 1988, 1990), some argue that no such divide exists (Bigoni *et al.*, 2013; Cordery, 2006; Ezzamel, 2005; Fonfeder *et al.*, 2003; Herda *et al.*, 2013; Irvine, 2005; Kuasirikun and Constable, 2010; Leardini and Rossi, 2013; Paisey and Paisey, 2011;

Quattrone, 2004). For instance, Abdul-Rahman and Goddard's (1998, p. 185) work argues that "Islam does not concede the dichotomy at all." Similarly, Jacobs and Walker (2004) highlighted that accounting and accountability duties are all part of one's sacred duties, and accordingly, there is no such divide.

Interestingly, some have gone further to argue that Laughlin (1988) had inappropriately used the work of Durkheim (1976) to conceptualise the divine and profane divide. For Hardy and Ballis (2005), it was not the intention of Durkheim to explain how the profane and the divine is constructed in a religious context. For Laughlin (1988) to use Durkheim (1976) in the way that he did, is, therefore, misplaced. Similarly, Jacobs (2005) challenged how Laughlin (1988) used Eliade (1959) because the divine and profane divide are two extreme points in a continuum of possibilities. On the same note, Hardy and Ballis (2005) critiqued Booth (1993) for not being able to draw clearly where the line ends for religious activities and where profane activities begin. Hence, Jacobs (2005) suggested that as the divine and the profane are extreme points in a continuum, realistically, accounting and religion are located somewhere in between.

2.2 Controlling influences of religion

Beyond the accounting literature, the role of religion as a controlling device is well established (refer to Cretacci, 2003; Shelton, 1971; Stark and Bainbridge, 2013; Turner, 1985; for examples). Control can be manifested in several ways, and we generally rely on the notion of spirituality to explain how we view control in our study. Spirituality (and often referred to as spiritual capital) is that which,

[. . .] actually energises or motivates our ethical and public living. It is, therefore, the "why," rather than the "what," of faith-based praxis [. . .] (Baker and Miles-Watson, 2010, p. 19).

Given that religion provides a "why" for actions, we argue that religion has controlling influences, and the literature documents those influences from the individual to the national level.

The work of McCullough and Willoughby (2009) agrees with the study by Baker and Miles-Watson (2010) in arguing that spirituality is a force that can have broad influences on society, and some writers also argue that religion does influence social behaviours. For example, at the individual level, Zohar and Marshall (2004) argue that the power and influence of spirituality makes an individual question their own actions and seek to better themselves. At an organisational level, Middlebrooks and Noghiu (2010) demonstrate how spirituality can positively transform organisations by fostering intrinsic value within organisational employees. Fry (2003) also gave similar evidence of how religion in the form of spirituality can inform and improve an organisation. At the state and national level, religion is shown to be influential in nation-building. According to Asad (1999), religion was directly related to the nation-building of countries such as Poland, Ireland, Greece, England and others.

We do not view the controlling element of religion as necessarily negative (although one can certainly argue for that), as religion's positive impact is well documented. Those aspects include religion being an enabling force at an individual level (Zohar and Marshall, 2004), and that religion being a transformative force (Middlebrooks and Noghiu, 2010). Religion can be argued to have positively influenced and appeased social upheavals. This is illustrated in the efforts by King James I of England, who was simultaneously King James VI of Scotland. King James reduced the political and religious hostility. He enabled conciliation in England and Scotland, thus translating and publishing the Bible (1604–1611) under the King James Bible or King James Version (Levinson and Berman, 2010).

Beyond the literature on religion, sociologists have also recognised the control behaviour of religion. Weber (1993) describes religion as a "conservative force" that can protect the

sacred from being defiled or compromised with secular elements. Giddens (1997) points out that religion is a powerful “radical force” influencing positive social changes. Along with similar tones, Bourdieu (1987, 1990) designates religion as an instrument of power often used by the state to legitimise its domination over society. By the same token, Weber (1968, p. 1175, 1176) notes that religion is a control apparatus used to domesticate subjects. Perhaps the controlling role of religion is best captured by McCullough and Willoughby (2009, pg. 1), stating:

Religion is a potent social force. History testifies to religion’s ability to focus and coordinate human effort, to create awe and terror, to foster war and peace, to unify social groups, and to galvanise them against each other. In addition to religion’s social power, however, religion is a psychological force that can influence the outcomes of individual human lives.

2.3 Controlling influences of accounting

The notion that accounting is used as a technology for control is widely accepted in the accounting literature (Miller and O’Leary, 1987; Robson, 1992). A common theme is that accounting provides the centre visibility on distant field activities (Sharma and Samkin, 2020, p. 282). With that visibility, the centre can exert control over distant field activities. For example, accounting has been used in facilitating the centre’s control over a university (Ezzamel, 1994), manufacturing spaces (Miller and O’Leary, 1994a), shop floors (Knights and Collinson, 1987) and Indigenous affairs (Neu *et al.*, 2006; Preston, 2006).

Macintosh and Quattrone (2010, p. 5) recognise the controlling role of accounting and that accounting is foundational to “planning and control system”, “management control systems”, “control systems” or “management accounting and control systems”. Despite the different terms given to the planning and control aspect of accounting, accounting is inherently a control system that is useful for safeguarding organisational resources. In addition, accounting has controlling influences at various levels, including controls over labour (Sharma and Irvine, 2016); economic reforms (Horwitz, 1970); employees’ perception of creativity and productivity in the public sector (Boedker and Chong, 2015); horizontal dimension of hegemony in public sector unit (Ashraf and Uddin, 2015); reduction on transaction costs and alliance performance on a joint venture (Chalos and O’Connor, 2005); and resource allocation in the health sector (Purdy, 1993).

However, the role of accounting in controlling a particular social space is inconsistent in that accounting does not have the same influence within the hierarchy of the same organisation. We saw this in the Church of Melanesia, where the Church adopts the principles of Westernised budgeting system. However, the budget is not fully functional, especially at the lower (Parish and district) management level of the church of Melanesia structure (Hauriasi *et al.*, 2016). The richness of the social context and its complications is shown to impact the controlling nature of accounting. Hauriasi and Davey (2009) showed how the Solomon Islands’ culture impacts the deployment of accounting.

2.4 Positioning our study – a practice-oriented study

The Hardy and Ballis’s (2005) study suggested that perhaps there is a need to “[. . .] consider other ways [. . .]” of viewing accounting and religion. Accordingly, we position our study in response based on the above literature review. First, the review in Section 2.1 is indicative of the general direction of the accounting and religion literature where religion is predominantly conceptualised as a social context such as the Church of England (Laughlin, 1988), Australian Uniting Church (Booth, 1993; 1995) and the Church of Scotland (Jacobs, 2005). While religion can undoubtedly be conceptualised as a social context, the review in

Section 2.2 establishes that religion also has controlling influences. Accordingly, we suggest that religion under the auspices of spirituality coexists with the influence of accounting in a religious setting but with what ramification is a matter for empirical investigation. In that regard, our research objective's practice focus allows us to view the SDA church as a social context where accounting and religion coexist. Therefore, our study aligns with [Baxter and Chua's \(2009\)](#) call to pay particular attention to the complicated nature of the social context.

Furthermore, the existing literature generally leaves social agents caught up in accounting and religious activities unproblematic. Unproblematic in the sense that they are predominantly viewed as members of a church whether they are accountants or clergymen ([Jacobs, 2005](#)), believers ([Booth, 1993, 1995](#)) or bishops ([Laughlin, 1988](#)), finance managers or vicar ([Hauriasi et al., 2016](#)) to name a few. Whatever label they have, they are all church members. However, it is reasonable to expect that these individuals are not merely church members. They have various memberships outside the Church in that they belong to a village, have a daytime job and belong to families, all of which come to bear on how they act, interact and react in a religious setting. To that end, [Fukofuka and Jacobs \(2018\)](#), [Fukofuka et al. \(2023\)](#), as well as [Ahrens and Mollona \(2007\)](#) showed how taking into account the complexity of the social agent provides richer insights into how and why they act, react and interact in a particular manner and with what consequences. Accordingly, our practice focus allows us to consider the multiple memberships of social agents and with what ramifications.

3. Bourdieu's practice thinking

The objective of our study is to explore the practice of accounting in SDA churches in the Pacific, taking into account religion and accounting as control devices. To assist us with our inquiry, we rely on the thinking of Pierre [Bourdieu's \(1977, 1990\)](#) theory of practice. We purposively select a practice perspective because it is robust in explaining issues central to our research objective. These issues include control devices, social contexts, the people involved and the linkages between them. While Bourdieu's practice theory involves various interconnected concepts, we are particularly interested in his concepts of doxa, symbolic violence, field, habitus and capital.

3.1 Doxa, habitus, symbolic violence and capital

As part of the theorisation of the social context, Bourdieu clarifies that the doxa is the "[...] demands [...]" ([Bourdieu, 1990](#), p. 66) of the field – it is that which the field has taken for granted and deems as actual and necessary. The doxa can be viewed as the "[...] general dispositions, inclinations, attitudes, and value of any field [...]" ([Macintosh, 2009](#), p. 3). The doxa of the field is absorbed into the very being of social agents within the field in what Bourdieu calls the habitus. Simply put, the habitus is "[...] the mental structures through which they (social agents) apprehend the social world, (and) are essentially the product of the internalisation of the structures of that world [...]" ([Bourdieu, 1989](#), p. 18). What this means is that social agents of the field internalise demands of the field to the extent that they generally do not question the governing rules of the fields even if those governing rules result in disadvantaging them.

As referred to by [Bourdieu \(1998\)](#), symbolic violence is when people accept the rules and practices without question despite the outcome. [Webb et al. \(2002\)](#) poignantly describe symbolic violence whereby:

"[...] agents are subjected to forms of violence (treated as inferior, denied resources, limited in their social mobility and aspirations), but they do not perceive it that way; rather, their situation

seems to them to be 'the natural order of things'. This also includes accepting situations where social agents occupy dominated positions."

For Bourdieu, capital represents power over the field (Bourdieu and Wacquant, 1992), and capital can be economic, cultural or social in form. All these capitals can be transformed into symbolic capital, relevant and amenable for symbolic violation in particular fields. Those with more access to legitimate capital in the field generally dominate those with lesser capital access, and accordingly, capitals are crucial in determining who controls whom (Bourdieu, 1998). However, capital is not mobilised randomly or recklessly. Mobilisation of capital is also informed by the field's doxa (or the demands) (Bourdieu, 1998). The doxa is important because its influence in the field includes how capitals are to be used and mobilised in the field.

In summary, while capital deployment can be used to assume a controlling position in a field, a more compelling form of domination relates to symbolic violence because those who are violated generally accept their violation without protest.

3.2 Problematising our study

Our primary objective in this study is to explore accounting practice in a religious context and pay particular attention to accounting and religion as controlling devices. In their first control form, religion and accounting can be considered capital deployed to influence activities in a religious social setting. Informed by the literature and due to their habitus, one would expect some social agents to promote accounting or religious reasoning to achieve their goals. Bishops, clergies and priests are expected to use religion to influence activities. In contrast, those working with the church finances (accountants and treasurers, for instance) would be expected to promote accounting as the basis for their church activities. However, as social agents, these individuals do not necessarily nest in one field only. Their habitus is informed by, and in the various doxic field values they find themselves in. For our study, we are unsure about their activities, given that they are caught up in the intersection of two doxic values (accounting and religion). However, we know that social agents will still have agency, but that agency cannot be predetermined; accordingly, their behaviour is a matter of possibility (Oakes *et al.*, 1998). Consequently, it is appropriate to find out empirically.

Second, we conceptualise the control nature of accounting and religion in light of symbolic violence. To the extent that accounting and religion inform how people interact, act and react, we argue that accounting can be envisaged as a doxic rule of the field. Both Hines (1988) and Macintosh *et al.* (2000) explicitly dealt with the doxic nature of accounting when the influences of accounting are 'hidden' (Hines, 1988, p. 257) in that those in society tacitly accept notions of profitability, costs, revenue and expenses as just part of the way things are. Fukofuka and Jacobs (2018, p. 1, 2) notice similar sentiments when they argued that:

[...] accounting is not only a capital or resource but also a [...] societal power that informs and influences the actions, interactions and reactions of members of society.

Similarly, religion cannot be seen as capital because religion also informs how people act, react and interact. This is what Baker and Miles-Watson (2010) and McCullough and Willoughby (2009) meant when they argued that religion influences how people behave in a particular manner. To the extent that religion informs how people do what they do, we propose that religion also has a doxic element.

4. Research design

We implemented a qualitative field study design. This kind of design “collect data in the domain ‘field’ and employ ‘qualitative methodology’” (Ahrens and Chapman, 2006, p. 821). The domain is where data is collected, a site or an entity such as the SDA church. But a field “need not necessarily be tied to particular organisations” (Ahrens and Chapman, 2006, p. 828). The field is where the researcher is exposed to the data, and the data is determined by methodological and theoretical issues (Ahrens and Chapman, 2006, p. 824).

4.1 Data collection

Multiple methods were used to collect data, and this was done to enrich the data collected, triangulate the data and develop emerging themes (Parker and Chung, 2018; Silverman, 2006/2009; Woodside, 2010). Methods used were document reviews, website analysis, semi-structured interviews, conversations, participant observations and focus group discussions. While some of the authors are SDA members, the document reviews were influential in furthering our understanding of the complex network that makes up and influences SDA activities. The documents reviewed included board meeting minutes, correspondences between lay members and church officers, operational procedures and audit reports.

Our interviews, follow-ups and conversations were consistent with Ahrens and Chapman's (2006) advice that researchers should follow the data and collect data from wherever as long as it assists in addressing the research objective. Accordingly, we found ourselves sitting with church members in offices, homes, villages, tennis courts, rugby fields, local churches, schools, parking lots, inside vehicles and under mango trees when collecting data from the participants. This was generally the case in Fiji, Tonga and the Solomon Islands. Interviewees were purposively selected (Parker and Northcott, 2016), and they were selected based on our research objective. The interviewees were senior pastors, departmental directors, mission presidents, executive committee members, mission treasurers, union presidents, division executive directors, school principals, union secretaries and chief financial officers (CFOs).

Furthermore, we interviewed local church treasurers, head elders, lay members, deacons and departmental leaders. They were from the SDA church in the Pacific Islands (PIs) and the island Missions (Fiji, Tonga and the Solomon Islands). The interviews and interview follow-ups took place from June 2016 to July 2017. Two interviews and various conversations were implemented in April and May 2022, as well as January 2023. Each interview lasted about 1.5 hours.

During our data collection period, we were present at various meetings. These meetings included church business meetings, board meetings, finance sub-committee meetings and school board meetings. Through these meetings, we would make sense of the mobilisation of accounting and/or religion to influence an outcome or a course of action.

4.2 Analysing our data

In analysing our data, the work of Bourdieu and Wacquant (1992) suggests that we should constantly reflect (reflexive) on our positions as researchers in the field. We also followed the work of Scapens (1990), who suggested discussing the themes with colleagues. Even amongst ourselves, we would often ask: “Is this the viewpoint of the researcher or the participant?” However, we concede that one cannot entirely remove one's hat while putting on another in our efforts to be reflexive (Bourdieu and Wacquant, 1992).

Our analyses were informed by Bourdieu's understanding of practice, especially his thinking on doxa, symbolic violence and capital, which allowed us to identify themes applicable to addressing our research objective. However, we were also mindful of the

advice from [Simons \(2009\)](#) that researchers should remain open to new theoretical insights emerging from the data about existing accounting and religion literature. In doing so, we concur with and follow the direction of [Parker and Chung \(2018\)](#), who states that:

[...] theoretical findings and conclusions presented in this study have been assisted by a [...] theory perspective, but not artificially manufactured in response to some predisposed perspective that has been imposed upon the collected data and its analysis [...] (pg. 8).

We further shared collected data with non-SDA church members and colleagues, debating and discussing our data with them about our analysis. We followed the sense-making strategies suggested in the work of [Langley \(1999\)](#). The collected data was coded into significant themes, which were then fed back to the participants for reliability. The themes, interview questions, literature and related parts of Bourdieu's thinking are outlined in [Table 1](#).

4.3 The Seventh-day Adventist church in the South Pacific

Given our research objective, we collected data from the South Pacific SDA church, particularly the island Missions of Fiji, Solomon Islands and Tonga. These island Missions are under the administration of the Trans-Pacific Union (TPU). The reporting hierarchy for the SDA is shown in [Figure 1](#).

The TPU's Mission Statement guides the practices of the island's local Missions: "To make disciples for Jesus Christ of all peoples, communicating the everlasting gospel in the context of the three angels' messages of Revelation 14:6-12." To achieve this Mission Statement by the year 2020, it requires 200,000 Adventist disciples, 20,000 groups formed, 2,000 churches built, 200 schools rolled out, 20 leaders trained, 20 Wellness Centres erected and 20 Media Studios. The operationalising of the TPU's Mission Statement is filtered down to each Mission which oversees several local churches. Most of the data for this study were collected from Fiji, Tonga and the Solomon Islands and their local churches.

The local church operates on tithes and offerings. The SDA church follows a Planned Giving Offering System (or known as the one-basket offering system), where all the unspecified offerings collected during the church services are allocated as follows: 50% to the local Church, 20% to Mission, 6% to Union, 4% to Division and 20% to the General Conference (General Conference of Seventh-day Adventists, 2019). The offerings include the 13th Sabbath offering collected at the end of each quarter. This offering flows through the SDA structure and is used to finance projects in each Division (and their related Missions and local churches). Each quarter the offering is rotated among the 13 Divisions to finance any planned projects in a specific Division. As for all specified offerings, 100% of them will be used for the specified projects. For example, the Fiji Mission's "Education Support" is a specified project weekly offering. The local congregation transfers 100% of this offering to the Fiji Mission at the end of the month. At the Fiji Mission, these offerings are kept in a trust account to be used exclusively for the operational costs of the Fiji Adventist schools and learning institutions.

The Mission statement requires specific works and certain activities (projects). Some are funded through specified offerings (like that of the Education Support for the Fiji Mission). The local churches initiate other projects, and therefore the local churches seek funding. These local churches may have a small portion of the required fund, but usually, the fundraising starts in earnest as the project starts. Furthermore, projects often do not necessarily bring accounting and religion together; however, sometimes, they do. Our data collection generally focussed on instances where accounting and religion would come together in projects initiated and funded by local churches.

Theme	Purpose	Informed by	Interview questions	References
Knowing the person (participant)	We need to know their background and their role within the SDA church	Bourdieu – the social actor, is a complicated being. Literature – the social actor in a religious setting is essential to religious activities	(1) Can you explain a little bit about yourself? (2) When did you join the Church?	Bourdieu (1977, 1987, 1990), Durkheim (1976), Eliade (1959), Laughlin (1988)
The controlling role of religion in members' lives	We need to understand religion's implications on church members' lives	Literature – shows how religion through spirituality influences the lives of church members. Bourdieu – the social context tends to predispose social actors to a specific behaviour	(1) How important is religion to you? (2) Given the competing demands (providing an example), what would you prioritise and why? Religion or family or otherwise? (3) How has religion impacted your life? (4) How do you view church officers and their role within the Church and community?	Bourdieu (1977, 1987, 1990), Cretacci (2003), Middlebrooks and Noghiu (2010), Shelton (1971), Stark and Bainbridge (2013), Turner (1985), Zohar and Marshall (2004).
The controlling role of accounting in members' lives	We need to understand the role of accounting and how it impacts the lives of social actors	Literature – the controlling influences of accounting is well documented in the literature. Bourdieu – use of relevant capital within the field will determine the position that one occupies within the field	(1) How important is resource allocation for you? Can you share some real-life resource allocation that you have encountered in the Church?	Bourdieu (1977, 1987, 1990), Ezzamel (1994), Hines (1988), Knights and Collinson (1987), Macintosh and Quattrone (2010), Miller and O'Leary (1994a, 1994b), Miller and O'Leary (1987), Neu <i>et al.</i> (2006), Oakes <i>et al.</i> (1998), Preston (2006), Robson (1992)

(continued)

Accounting and religious influence

Table 1.
Themes and data collection which are informed by Bourdieu's framework

Table 1.

Theme	Purpose	Informed by	Interview questions	References
The factors that influence the decision making regarding church projects	We explored the reasons for undertaking church projects. Do they involve faith and accounting when making the decision?	Literature – spirituality takes precedence over other considerations, whereas others state that spirituality should be considered simultaneously with other matters	(1) If the Church were to run a project, what would you like to see before that project is deployed? (2) What role does faith play in your decision regarding future church projects? (3) Please share a real-life experience	Bigoni <i>et al.</i> (2013), Booth (1993, 1995), Bourdieu (1977, 1987, 1990), Cordery (2006), Ezzamel (2005), Fonfeder, <i>et al.</i> (2003), Herda <i>et al.</i> (2013), Irvine (2005), Kuasirikun and Constable (2010), Laughlin (1988), Leardini and Rossi (2013), Paisey and Paisey (2011), Quattrone (2004)
	The influences of religion in competing demands for resource allocation	We explored whether accounting and/or faith play a part in the resource allocation decision in the Church. Do members prioritise faith over accounting at times and do they use accounting numbers to justify their decision making?	(1) In the event where you have to donate either to a church activity or to a church funeral (for example), how and what would you prioritise and why?	

Source: Table by authors

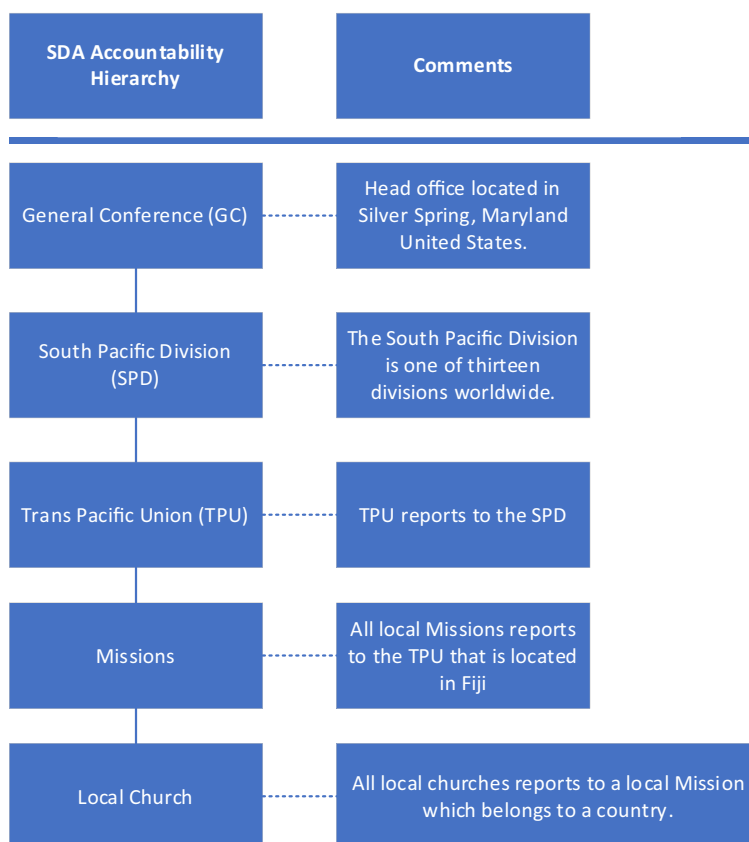


Figure 1.
Courtesy of the
Seventh-day
Adventist church

5. Findings and analyses

5.1 Accounting capital and religious capital in church-related decision-making

The controlling influences of accounting is evident in how accounting informs organisational decisions. Accounting tools such as budgets, costs and income analysis are influential in determining what an organisation can and cannot do. However, the deployment of such accounting tools and their inclination to control organisational activities will partly be informed by the doxic values of the social contextual space within which accounting operates. Additionally, accounting is not the only source of capital in the social context for control purposes, as religion is another form of capital.

Because of the global Mission Statement of the Church with the endeavour to build 2,000 churches, one of the leading local churches in Fiji decided to build a church building. This Church has about three hundred members; however, they are primarily tertiary students whose membership is determined by the duration of their studies ranging from 3 to 4 years. The project was identified to be significant, not only for the global mission of the Church but also in cost (worth several hundreds of thousands). Like all church projects, it has to be endorsed by the governing church board. For that purpose, Mr Loe, the treasurer with an accounting Master of Commerce, prepared the

accounting reports for the board. The accounting report suggested that given the number of church members, their employment and prior church donations; the project should not be undertaken. The rationale for the suggestion put forth by Mr Loe was clarified in the interview accounts:

Look mate I am the treasurer, I know my stuff, I did not have faith that we will be able to collect the funds. I presented the project costs and the budget to the Church, showed them our cash at bank and told them to look at our church members, most are unemployed [...]. we will not be able to get the fund [...] but the pastor was firm, "lets built" he said [...] the church members had faith [...] believing the pastor [...] unwillingly I agreed and now look at this beautiful Church [...].

Several meetings took place to decide whether to undertake the project or not. While the accounting report was seriously considered, the board voted to accept the project. There are several potential reasons for this. First, the board members who endorsed the building project together with the church members were not permanent church members. They were only church members for a few years based on the duration of their tertiary studies. Because of their short and temporary membership, it can be argued that these members will then return to their home church and thus would not be burdened with the local church debt associated with the new building. Accordingly, it is easy for them to say yes to the project because they will not be there to bear the brunt of church donations.

There is also the possibility that other church members did not think the treasurer's projected cash inflow and outflow reports were accurate. In that regard, it must be noted that there are church members who are accountants and accounting students who know how to read and construct such reports as those provided by the treasurer. So, they may have reservations about the treasurer's financial projections. Additionally, it is also possible that these members may have been involved in previous successful church-building projects, and their decision to go ahead with this particular building project was based on their previous experience.

However, there is an alternative and possibly richer interpretation of the Board's action, and that interpretation is informed by Bourdieu's understanding of the role of capitals in determining organisational activities. Available to Mr Loe are accounting capitals, such as his role as the treasurer, his financial projection reports and his qualification. With these, he was adamant about halting the project from proceeding. The financial reports and Mr Loe's accounting position are essential and legitimate capitals within this social context. While this may be so, the decision-making process relates to a church-building project. In that regard, accounting as a decision-making tool may not embody some characteristics useful for church-related decision-making. This includes, as mentioned above, past experience, faith and the pastor's symbolic significance. So even if the treasurer's accounting numbers were correct, it is possible that correct accounting numbers, while helpful, are not necessarily the most relied upon decision factor for church-related decision-making. One local mission president captures how accounting may not embody features useful for decision-making when he said:

The role of the accountant is to account for the funding. His is not to worry about where the fund is coming from. I have built a few churches, and none of them was incomplete. All were completed. These projects, in my experience, bring the church members together, and they can actually become close in the process. Do not forget that a significant part of the funding comes from non-church members. That is how the Lord works.

In this instance, one can say that the President may be empire-building. Empire building in the sense that decisions are made to broaden the President's influence in the local mission. Relatedly, others may say that the President is reckless because, historically, some building

projects or otherwise were unsuccessful, resulting in needless financial losses for church members. While that may be so, that is not how church members generally see things. When they give to church projects, they see them as sacrifices and giving to the Lord, not the President. Such views are essential for decision-making; however, accounting as a control device does not consider these views.

Another issue not included in accounting cash flows but part of the church work is potential donations. Potential donations will not pass the accounting test for inclusion in the cash flow forecast. However, from experience, church members know (and the President was alluding to it) donations will come from non-church members. In the traditional way of projecting cashflows, the village donations are not included; however, one knows that once the project starts, the donations will arrive.

This brings us to the symbolic significance of the pastor as a religious leader. Pastors are considered the spiritual leader of the Church; they are viewed as a representative of God to the Church. Accordingly, the pastor's position and how that position is revered can sometimes come to bear on church decision-making. In this case, we propose that the pastor's symbolic significance was a factor considered more than the accounting reports.

5.2 The symbolic violation and the agency of social agents

As a social context, the Church is expected to have certain doxic values that it has taken for granted. Considering symbolic violence, the church members as occupants of that context would generally adhere to those doxic values because the habitus of the church members is in sync with the doxic values of the church field. However, church members are not embedded in one field only, as they have membership beyond the church.

The story of Mr Vete perhaps is an extreme example, but it captures how symbolic violence (and not necessarily hostile) takes place and the agency of church members. Mr Vete, the chief executive officer (CEO) of one of the bigger Tongan Government Enterprises, donated a piece of his personally registered land to his Church to build a new church building. At the time of the donation, the full costs of the building were yet to be determined. The materials and labour were yet to be sourced. Mr Vete is a CPA and has held various CFO positions. Despite his generosity, some church members had some reservations. There was the possibility that the land could be "gifted" for a sum of money as a "payment" [2]. Because the land was gifted without money for reciprocation, the issue became a discussion point for some congregation members. Mr Vete clarified his position to one of the researchers:

I have my faith, if you think I am silly (for donating land), then I am happy to be thought of as such, as I am giving to the Lord's work!

Bourdieu suggests that those who are being symbolically violated tacitly accept that violation even if it means that they are being dominated in the sense that they are being disadvantaged. However, it is not that straightforward because church members, even though they are in the religious field, are not predetermined to behave consistently. There were conflicting and competing viewpoints about what Mr Vete should do. But donating the registered piece of land was what Mr Vete did. We are reminded of Franz Werfel's comment, "To those who believe no explanation is necessary; to those who do not believe no explanation will satisfy." This is what we find with Mr Vete. He generally requires no explanations. According to him, he just has his faith.

We suggest that Mr Vete's behaviour is symptomatic of one that is symbolically violated. He accepts no "payment" for his land donation and understands that the Church may not even build on the land. Despite that, Mr Vete proceeded and accepted that the donation was

for the betterment of the Church even though he may have suffered a financial loss. This is a manifestation of his commitment to serving the Lord. Furthermore, Mr Vete's parents were heavily involved in church activities for many years. He holds multiple church posts, and his wife is a deaconess who looks after the children's Sabbath school classes. His brother is a church elder, and Mr Vete grew up in the Church and was an active church member by joining the Pathfinder clubs and youth clubs. Hence, his behaviour in donating the land is consistent with the perspective of symbolic violation. He views giving to the Church as the norm and accepts the way things are, even if he suffers a financial loss.

After observing Mr Vete's behaviour, we posed a theoretical question to him in his capacity as a CEO and a CPA member. We asked him whether he would commit any corporate resources to complete a corporate project (like his land donation to the Church) when the remainder of the resources were uncertain. Surprisingly, his answer was abrupt and short:

No way, I'm committing any fund let alone start a project until I see all or clear indication of where full fund will come from.

This response is remarkable that a social agent such as Mr Vete would behave differently when faced with similar situations but in a different field. However, that is coherent with the agency of the social agent. Their actions, interactions and reactions are only matters of possibility, meaning one cannot predetermine how they behave. Mr Vete's behaviour differed depending on the field he found himself in. When the discussion shifted to the corporate project, Mr Vete exited the religious field and entered the corporate field, where accounting is part and parcel of the doxic rules of the latter field. In the corporate field, doxic rules about costs, resources and documentation are impounded into Mr Vete's habitus. Accordingly, his habitus informs his actions, so he demands a complete costing and resource report before committing to any project.

5.3 Accounting as a controlling element and the unity of members

In this section, we provide further evidence in arguing how accounting is secondary when it comes into contact with one of the cornerstones of any church, including the SDA – that of unity. Our case for illustration is an experience from a retired but highly respected church pastor and teacher/principal regarding building a school. He reminisced about his initial years at high school, which was limited to Form 4 (the equivalent of Grade 10 in New Zealand). He aspired to lift the level of high schooling for the community; however, the local Church and mission did not have the required money. He did so with collective efforts from church members and the community:

I find that you sell that project you have in your mind to your teachers and the community; that project become theirs instead of yours. I find that works. When we first arrived there, they challenged me with Form 5 (Grade 11) and said that we wouldn't have Form 5 until 15 years down the track. That was quite a long time. So, when I got there, the first thing they said was, what is your thought on Form 5? I said, "Form 5 is ours collectively; it is not my task, but it is our collective task".

I started selling the idea to the leaders, and eventually, they saw the project as theirs and not mine. And I just stood back and watched them work [...] In the fourth year, we have Form 5; in the fifth year, we had Form 6 (Grade 12). Instead of waiting for 15 years, we have both Forms 5 and 6 in five years. Buildings were there; teachers were there; equipment there; everything.

The above accounts can be interpreted as the principal's status (reputable spiritual leader) being influential in getting the buy-in from the community. While this may be true, another

related reason is the unity of the church members brought about by praying and worshipping together. They shared the recognition that education is important for their children. That togetherness was built on the notion that Christian education can further the gospel, and education is part of the global vision of the Church. Coming together and worshipping together about a given plan or vision related to furthering the gospel can often resist the controlling influences of accounting. Once the church members, the parents and the teachers were convinced about the implementation of Forms 5 and 6, and they are related to preaching the gospel, the accounting numbers and analyses were unable to halt the church members from moving forward.

It must be noted that accounting is not entirely abandoned. We witness that accounting's controlling influences are sometimes negated, and religion is relied upon more for decision-making.

5.4 Accounting capital, religious capital and stewardship

Stewardship is a critical element of accountability both in accounting and religion. In the earlier two cases, we saw how religious capital was influential in resisting the controlling influences of accounting capital. In both cases, accounting technology was the lesser legitimate capital. Furthermore, the religious doxic rules inform the actions of social agents. However, [Oakes et al. \(1998\)](#) note that power dimensions in the field are unstable. Therefore, one would not expect religion continues to be the more critical and legitimate capital in the field. For demonstration, consider another case involving the stewardship function of the church administrators.

One primary source of church funds is freewill offering and tithe (which is also voluntarily given). Local church members collect these offerings on Sabbath day, and the local church treasurer receipts the offerings and deposits them in the local Mission's bank account. A quarterly church business meeting is held wherein the local treasurer provides a financial report detailing the collections and payments. This is then compared with the bank balance. These accounting reports are recorded using the cash basis, where the bank book and balance are critical. This forms the basis of church stewardship and the report for members' giving.

The church members give their offerings and tithes to the local Church, and the local churches pass on that offering to the local Missions. With that, two accountability reports are required: one from the local Church to church members and the other from the local Mission to the local churches. While the local church treasurer is diligent in reporting back to the local church members, this is not so for the Mission treasurer. The Mission treasurer has not reported back to the local Church regarding the tithe and offering received from the local churches. When asked why the local Mission is not fulfilling this reporting requirement, we were told that the local Mission reports to the Executive Committee (governing body of the local Mission) whose members are selected by the local churches. As the Missions did not make financial reports available to the local churches over many years, it somehow became the norm and not an issue. However, with the changing times and new membership involving younger members, questions have been raised about the lack of accountability by the Missions towards the local churches. These younger members demand that financial reports be provided directly to the local churches as initially intended, in addition to those reports going to the Executive Committee.

A few years back and in the Solomon Islands, the demands from local churches for financial reports were met with indifference from the local Mission. The situation escalated to hostility, where the local churches refused to pass on their tithes and offerings to the local Mission. One church member describes the situation as:

It is irresponsible that the treasurer of the local Mission is not hearing us when we request for the financial reports. In the olden days where we just sit here and say 'yes, yes' to what they tell us, is long gone. We demand financial reports and because we are not getting those reports, we will not pass on our tithes and offerings.

We queried the interviewees regarding the rationale for their giving to projects that are not feasible by faith, and yet they would not apply their faith in trusting the Mission in using their tithes and offerings. The response is almost always a look of bewilderment, with some saying:

You are the accountants; you know that financial reports are required.

In most cases, the interviewees would point to highly respected community members, who in the past were trusted, only to be found out later that they misused funding. This was within the Church and also their experience outside the Church. So for most church members, it is part of church stewardship that the Church account through financial reports how collected funds were used. One member of the Local Mission's Executive board had this to say:

God wants us to account and we must account for the fund the church members entrusts us with. Long gone are the days for us to say, your money is safe with us. We must provide reports to them. How many times have we seen money misused inside the Church and outside the Church? Too many times; so it is best that we provide the financial reports.

The local pastor would try to intervene on behalf of the local Mission by saying something to the effect: "The Bible tells us to give, so we have to give. How our tithes and offerings are used is a different matter." Sometimes the pastor is told off by the church member who demands accountability for the funds collected. Some, on the other hand, would agree with the pastor. Interestingly, the same pastor who can rally church members to give freely for a future project cannot quell the grumblings from church members due to the absence of financial reports for accountability purposes.

In some cases, the pastor and the treasurer will not provide the congregation's financial reports but offer other evidence to indicate that they are worthy stewards. For instance, after one church hall building was completed, the congregation demanded a financial report from the building committee. The treasurer and the pastor would often joke back, "There's your financial report (pointing at the completed building!)" But such jokes are not well received by the congregation. The very same congregation that previously did not prioritise accounting technologies such as budgets and revenue analysis to proceed with the church building is now demanding accounting reports to evaluate the church committee's stewardship function.

With that, the pastor, the church treasurer and the local Mission accountant are beginning to see the importance of providing financial reports to the congregation members. The data suggests that one of the best ways to discharge their stewardship function within the Church is to provide financial reports. The Solomon Island churches, who demanded financial reports from their Local Mission, eventually received them. This motivated the local churches to release their tithes and offerings to the Mission.

6. Discussion

This study aims to investigate the practice of accounting in the SDA churches of the Pacific Islands, paying particular attention to when accounting as a controlling device coexists with another controlling device, religion. For the most part, the literature conceptualises religion as a social context and justifiably so because the Church of England, Buddhist and Muslim

temples and the Christian Iona Community are indeed social contexts (Laughlin, 1988; Berry, 2005; Jayasinghe and Soobaroyen, 2009; Jacobs and Walker, 2004). In addressing the objective of this study, we conceptualised religion not only as a social context but also as a controlling device. In that regard, Bourdieu's (1998) idea of control in two forms, first as capital and second as symbolic violence within a field, enriched our interpretation of the findings.

The controlling role of accounting (Miller and O'Leary, 1987; Robson, 1992) is well established in the literature. Similarly, the controlling role of religion is also well-established in the literature (refer to Shelton, 1971; Turner, 1985; Stark and Bainbridge, 2013; Cretacci, 2003 for examples). We are particularly interested in the consequences when these two controlling devices intersect. The decision to build or not to build a church in Fiji was our case to demonstrate the ramification of the coming together of two controlling devices. In this case, the treasurer is armed with capitals such as recognised qualification (MA in accounting), the position as the treasurer of the local Church and the financial reports backing his argument not to build the Church. Available to the church pastor is his position as the pastor and the doxic perception that he is the messenger of God to the Church. So these two leading players in the Church relied on the capitals available to them to influence the activities of the Church. Ultimately, we can argue that the religious capital (such as the position of being a pastor) was the more important and legitimate capital because the church proceeded to build the Church despite the accounting information showing the project to be not feasible.

However, as Bourdieu (1989, 1992) suggested, the ability of a capital to be relied upon to make any difference in the field is generally determined by the doxic rules of the field. Accordingly, it would be too simplistic to view the actions, reactions and interactions of the pastor and the treasurer as just a matter of deploying capitals. The notion of a religious doxa as the "[...] demands [...]" (Bourdieu, 1990, p. 66) of the religious field is foundational in explaining why the pastor exerted more influence over the treasurer in this instance. We propose that the pastor's words and wishes encompass symbolic significance over that of the treasurer because the church members ignored the advice from the treasurer and acted upon the pastor's directions. In interpreting this particular power struggle in this manner, one of our conclusions is that while capital (accounting or religion) can be used to control social contexts, a more powerful controlling mechanism is the doxa of the field and the associated symbolic violence it brings.

It should also be noted that even with the influences of accounting and religion in making the church members behave in a particular way, given their agency, a church member may choose not to participate because they do not have the funds to contribute. That is what Oakes *et al.* (1998) suggested in their work about how social agents' actions are matters of possibility. However, even if they decide to walk away, a foundational principle of Christian living is working together. Accordingly, while walking away is a possible option, it is difficult for church members to do so because working together in church activities is part and parcel of their habitus. Notwithstanding, sometimes people do walk away, but not in significant numbers to halt any project. However, to better understand the agency of the church member, it is necessary to view them not just as church members but as members who have membership beyond the Church. Mr Vete's changing behaviour is our point for illustration.

The social agent's agency is evident in Mr Vete's changing behaviour about giving or not giving land. We propose that the agency of Mr Vete can be explained with Bourdieu's idea of habitus (Bourdieu, 1998; Webb *et al.*, 2002; Bourdieu and Wacquant, 1992). Mr Vete accepts that even with the land donation, the building that is supposed to be built on the donated

land is far from being ascertained. Notwithstanding, it did not deter him from donating. With the land donation, Mr Vete appears not to gain economically and perhaps is giving up his right for any such gain. Bourdieu (Webb *et al.*, 2002) suggests that this is evidence of symbolic violence. It should not be forgotten that Mr Vete is a CPA member, former CFO and currently a CEO of a multi-million dollar public enterprise. Accordingly, it would be inappropriate to assume that Mr Vete is a naïve church member who is overcome by emotion to donate. We witnessed Mr Vete's business intelligence when he was asked to donate land to a corporate project. His response was firmly a no.

Earlier studies viewed social agents simply as church members, whether they be accountants or clergymen (Jacobs, 2005), believers/church members (Booth, 1993, 1995), bishops (Laughlin, 1988), finance managers or vicar (Hauriasi *et al.*, 2016) to name a few. Our understanding of Mr Vete's behaviour is enriched because we not only saw him as a church member but as a church member with a history in the Church. We saw him as one having a relationship with his family, including his parents, siblings and wife, in addition to his professional day job and accounting professional membership. In doing so, we are privy to his changing behaviour. In the corporate field, in his corporate membership, he did not agree to commit the land; however, in the church field, he agreed to donate land.

The controlling ability of accounting is evident in planning (Macintosh and Quattrone, 2010) in dealing with labour (Sharma and Irvine, 2016), governing perception (Boedker and Chong, 2015) as well as controlling joint ventures (Chalos and O'Connor, 2005). However, that controlling influence does struggle in the religious context. Informed by Bourdieu (1998, 1990), we have provided an argument that the ability of religion to put a dent in the controlling influence of accounting is twofold. First, religion is a controlling device that can be relied upon for social participants to assume controlling positions. Second, the religious context has its own doxic rules, which influenced the decision-making of those in the religious context to the extent that accounting was generally ignored.

Furthermore, the controlling influences of religion and accounting is not stable and permanent. As Bourdieu (Oakes *et al.*, 1998) would suggest, the field and its complex happenings are only matters of possibility. Accordingly, one would not expect religion's controlling influences to dominate at all times, just as one would not expect accounting as a controlling device to struggle all the time. This was the case in this study, where accounting was secondary to religion in forward-looking activities, as explained above. However, regarding stewardship purposes, accounting becomes primary and religion is secondary.

This brings us to an essential point about the controlling nature of accounting. As accounting is deployed within a field, the extent to which accounting can influence decision-making is, by and large, constrained by the doxic value of the field. As it was with the decision-making to build or not build a church for the tertiary students in Fiji, accounting as a controlling mechanism does not take into account some of the features that are part and parcel of church decision-making processes. These features include faith, members' experience and the significance of the pastor as a representative of God to the Church. So in that instance of the church building, accounting's role in decision-making was marginalised and so was the voice of the accountant/treasurer that promoted the use of accounting information.

Surprisingly, accounting reports were unequivocally demanded regarding stewardship within the religious field. The same church members who had previously not prioritised accounting evidence for non-feasible projects changed their views and demanded accounting evidence for tithes and offerings collected. It is also interesting to note that the same pastor whose words are trusted when rallying church members to undertake a project (that is not feasible) cannot quell demands for stewardship through financial reports. We

propose that religion does not encompass some of the features necessary for the church to exercise its stewardship roles. Accordingly, in accounting for funds collected, financial reports and the role of the accountant and treasurer were more influential than the pastor's role and faith.

Given the above, we revisited the divine and profane divide in the literature. In the literature, some argue that there is a divine and profane divide (refer to [Laughlin, 1988, 1990; Booth, 1993](#)), and some argue that there is no such divide (refer to [Jacobs and Walker, 2004; Kreander *et al.*, 2004; Irvine, 2005; Jacobs, 2005](#)). In this body of work, we demonstrated that the agency of church members makes them move from one side of the divide to the other rather than holding a fixed position in the divide. In that regard, we see how faith and the pastor's role as a representative of God overcame the accounting reports and the accountants in decision-making. In contrast, in the church's stewardship role, accounting reports and the accountant's expertise were preferred over faith and the role of the pastor as a representative of God.

7. Conclusion

Our study aims to investigate how accounting is practiced in the SDA churches of the Pacific Islands, focussing on how two controlling devices, such as religion and accounting, coexist. To help us with our investigation, we implemented a qualitative field study design (informed by [Ahrens and Chapman, 2006](#)). Such a design is helpful because it provides us with rich data, the kind of data necessary for addressing our research objective. We collected data through interviews, direct observations and document reviews.

Based on our findings and analyses, our main contribution is that the divine and profane divide is more than just a jurisdictional clash between accountants and clergy men ([Jacobs, 2005](#)). Such a clash would suggest that those involved are fixed in position whether it is the divine or the profane. Our study shows church members as social agents have the agency to move from one side of the divide to another. The main reason for this is that accounting does not have features that are useful for the church member's decision-making process to undertake a project. Religion on the other hand do have features that are useful for the church member's decision-making such as faith. Accordingly, church members are influenced more by religion in decisions to undertake projects. In contrast, for stewardship purposes, religion does not have some features that are useful for the Church's stewardship function such as evidence and accounting in the form of the financial report is a credible and acceptable evidence. Accordingly, accounting when it comes to stewardship is prioritised. We also contribute to the work of [Hardy and Ballis \(2005\)](#) who asked where exactly in the divine and profane continuum does it change from one to the other. We demonstrated in this study that it changes when there is a move from decisions about undertaking church projects to issues of stewardship.

There are several weaknesses in our study. First, our study may appear to pay attention to failed projects. That is not the case, we heard about failed church projects, and we appreciate that such failed projects come with shame, financial losses, resentment and anger, but our focus was explicitly on the coexisting of accounting and religion. Another weakness relates to the limit of our data collection in that our sample was the SDA church in Tonga, Fiji and the Solomon Islands. On that front, the SDA church is an international body operating locally. We know from the literature that local settings have a profound way of tweaking accounting and accountability demands from international bodies (refer to [Neu *et al.*, 2006](#) for an example). Relatedly, and specifically for our study, the Pacific Islands' local context is rich in history, culture and tradition. Our focus in the SDA church in Tonga, Fiji and the Solomon Islands ignore that each country has a unique history, culture and

tradition. There is, therefore, an opportunity for further studies to compare the SDA church with other denominations in different Pacific Islands, considering their respective history, culture and tradition. By extension, instead of focussing on accounting practice, later studies can focus on organisational culture and stewardship, all of which are highly imbued with issues of history, culture and tradition.

Our study has policymaking relevance. We see from our study that SDA church members in the Pacific can collect funds and start on projects even when there is no certainty of the funds to complete the project. This opens the opportunity for pastors and church administrators to recklessly undertake empire building in that they would rally church members to undertake a project for which they (pastors and administrators) would appear as having accomplished things while the church members, on the other hand, fund those projects. We recommend that church administrators not only implement policies where church members' faith is encouraged but also be mindful of the detrimental effects of ignoring forward-looking accounting evidence, which may be useful for decision-making.

Notes

1. We appreciate that the phrase "sourcing of resources" can be viewed as revenue and the phrase "use of resources" can be viewed as expenditure. However, our choice of phrase was based on the phrase that field and field participants generally used.
2. Land sales is prohibited in Tonga. To navigate around that, often land can pass from one person to another as a gift (land) which can be reciprocated with a gift (payment). Clause 104 of the Act of the Constitution of Tonga (Constitution) stipulates that all land is the property of the King, and prohibits the sale of land. Land may only be leased or mortgaged in accordance with the provisions of the Constitution and Land Act. Estate holders (nobles and matapules) are granted hereditary lands (tofi'a, see Section 9, Land Act) from which any male subjects over 16 years can apply for a grant of a hereditary tax and town allotment ('api) in exchange for payment of rent (Section 64, Land Act). The right of all landholders (to tofi'a or 'api) is prescribed as a hereditary life interest (Section 4 and 5, Land Act). Rules for the inheritance of land are set out in Constitution and Land Act. All tofi'a, 'api, leases and transfers of land must be registered with the Minister of Lands (Sections 115, 120, 124, 126 and 128 of the Land Act).

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