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Accountability and ethnicity in a religious setting: the Salvation Army in France, Switzerland, the United Kingdom and Sweden

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ACCOUNTABILITY ET ETHNICITE DANS UNE CONGREGATION RELIGIEUSE

L'ARMEE DU SALUT EN FRANCE, EN SUISSE, AU ROYAUME UNI ET EN SUEDE

ACCOUNTABILITY AND ETHNICITY IN A RELIGIOUS SETTING: THE SALVATION ARMY IN FRANCE, SWITZERLAND, THE UNITED KINGDOM AND SWEDEN

THESE

pour l'obtention du titre de

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1er juillet 2009

L'université Paris Dauphine n'entend donner ni approbation ni improbation aux opinions émises dans cette thèse. Ces opinions doivent être considérées comme propres à leur auteur.

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Introduction

> Then they said, Come, let us build ourselves a city and a tower with its top in the heavens, and let us make a name for ourselves, lest we be dispersed over the face of the whole earth. And the Lord came down to see the city and the tower, which the children of man had built. And the Lord said, Behold, they are one people, and they have all one language, and this is only the beginning of what they will do. And nothing that they propose to do will now be impossible for them. Come, let us go down and there confuse their language, so that they may not understand one another's speech. So the Lord dispersed them from there over the face of all the earth, and they left off building the city. Therefore its name was called Babel, because there the Lord confused the language of all the earth. And from there the Lord dispersed them over the face of all the earth (Genesis 11: 5-10).

This passage tells the story of the Babel Tower. Millennia ago, one of the twelve tribes of Israel honoured God humbly and modestly. In the mean time, the other eleven erected a high tower that would allow people to access God. Instead of honouring Him, they were concerned about equalling Him. In reaction, the Lord decided to punish the entire world. For that purpose, He created various languages and scattered all tribes worldwide. Henceforth, each tribe could only speak its own language. None of them could communicate with the others. Despite such geographical and linguistic dispersion, God's people was to honour Him on the sole basis of the Holy Scriptures.

God's reaction to the erection of the Babel Tower raises three sets of issues. First, religion supposedly transcends language, geography and ethnicity. Accordingly, all ethnic groups worldwide should honour God in the same way. Second, the scattering of mankind into dispersed ethnic groups means conforming to the Rule requires efforts. Third, people should direct their customs and habits at honouring God, who rewards good conduct and punishes evil practices. In sum, every single person is accountable to Him.

Religion, ethnicity and accountability to God can be strongly interconnected. Intrinsically, religious organisations purport to transcend frontiers. Controls and accountability systems purport to standardise how people conduct (how they honour God). However, practices might differ. Evidently, they are tribally (ethnically) driven. These tensions between the universalistic project of God, actual religious conduct and expected accountability practices are the most obvious rationale for the dissertation.

Aims of the dissertation

The topic of the dissertation is ***Accountability and ethnicity in a religious setting: the Salvation Army in France, in Switzerland, in the United Kingdom and in Sweden***. In fact, given the intrinsic tensions between the three terms of the topic, it purports to address ***how everyday (religious) conduct reflects the influences of ethnicity on accountability practices.*** In addition, the dissertation aims at framing accountability. Therefore, its core is located in the interplay between religious doctrines, religious conduct and accountability practices. The worldwide scattering of God's people suggests that conduct and practices might vary. To some extent, this can inform on human nature, which is not the central concern of this doctoral research.

Concepts: religion, ethnicity, accountability

The story of the Babel Tower suggests that religion transcends space and time. In absence of any further comments on religion, one could think that it exists *per se* and that it imposes to people. In the dissertation, I will consider that religion is first an individual experience. Only once the individual is aware of his own condition, religion appears as set of beliefs in supernatural spirits (deities) explaining the world order (Derrida & Wieviorka, 2001; Durkheim, 1898; Lévinas, 1975). When so defined, religion shapes relations between the self and deities. These special relations are based upon faith in the capabilities of the deities. Faith is then manifested in everyday conduct, such as cooking or dwelling. They but are also manifested in religious practices, such as praying or praising the deities (Lévinas, 1974; 1975). When shared with others, religion becomes a congregation. This social body creates the clergy to administer the beliefs system. As scientists of God, they issue doctrines defining the sacred and the profane, and appropriate conduct (Durkheim, 1898; Eliade, 1959). They construct the theology of the community on the basis of beliefs, values and norms.

God raised twelve ethnic groups in reaction to the erection of the Babel Tower. Henceforth, ethnicity has been the subjective and willed membership in a community (Banks, 1996;

Eriksen, 1993; Fenton, 1999; Haviland, Prins, Walrath & McBride, 2005; Scupin, 1998; Smith & Young, 1998). Members of the ethnic group recognise each other in common ancestry and descents, which may be real or mythical. On the basis of common ancestry, community members recognise the others as members of the kin community. In present time, ancestry and descent are manifested in kinship-based relations. All members of the community inherit the same ancestors - *brothers* or *sisters*, *uncles/aunts* and *nephews/nieces*. Common blood is not an issue. In general, kinship is supplemented with a vernacular language spoken within the community. *Qua* a community, the ethnic group rests on the sharing of beliefs, values and norms (Banks, 1996; Eriksen, 1993; Fenton, 1999; Haviland et al., 2005; Scupin, 1998; Smith & Young, 1998). Given the relative autarky of each ethnic group, the community develops its own religious practices; i.e. ways of praying and praising the deities. In fact, religion is involved in the construction of the ethnic group. As Weber (1922) stresses, religion as a set of practices is a feature of ethnicity.

Likewise, accountability is embedded in religion. Indeed, it is a religious notion: the individual must provide God with reasons for the correct use of gifts and grace received (Carney, 1973). Accountability is a dual relation in which reasons for conduct are demanded and given (Roberts & Scapens, 1985). Gifts can be regarded as financial resources or as the application of one's intellect to the operational conduct of the organisational project (Ahrens, 1996a; b). In a religious setting, God is omniscient and supposedly does not demand formal accounts. Rather, every single person on whom someone else's actions have influences can demand reasons for religious conduct. They all *subrogate* God by approximating His requirements.

The various *subrogators* seek evidence across three spheres (Arendt, 1961): the divine (God), the private (the congregation) and the public (external bodies). Given the multitude of *subrogators*, a common language is required for giving reasons; namely accounting. Numerical figures tell the story either of the individual or of the community. They provide visual insights into conduct and allow the remembrance thereof (Quattrone, 2008). In such accounting records, conduct is categorised as liabilities (credit) and actions (debit) (Gallhofer & Haslam, 1991; Gambling, 1977; 1985; 1987; Hopwood, 1994). Indeed,

> the language of accounting has entered organizational and political discourses. We even have become accustomed to talk about ourselves in terms of assets,

> liabilities, resources and balances, and as we have, the possibilities for action have sometimes changed quite radically (Hopwood, 1994, p.299).

When accounting for the divine realm, the individual accounts for his approximation of God's will (Jacobs & Walker, 2004). When accounting for the private realm, he accounts for the honouring of a *covenant* made with the Lord under the patronage of the congregation (Berry, 2005a). When accounting for the public realm, he accounts for his anchorage in civil society.

Rationale for the research

Since Richard Laughlin's PhD dissertation in 1984, numerous pieces of research have addressed linkages between accounting and religion. In 1986, Hoskin and Macve evoked the Roman Catholic Church as a discoverer of double entry bookkeeping. In 2004 and 2008, Quattrone detailed the early practices of accounting in the Society of Jesus (16th-17th centuries). Otherwise, most research has investigated Anglo-Australian Protestant denominations. Radically opposed conclusions were drawn by two bodies of literature. One concludes that there is a semantic sacred-secular dichotomy between accounting and religion. The other stream claimed the opposite, i.e. accounting is a religious practice. Given that accountability is embedded in religion, I argue that accounting practices are a practicality of religious commandments. All along the thesis, I will not discuss whether accounting is a religious practice; I will assume that it is and explore how.

Like the Church, work organisations have expanded internationally and both must operate worldwide and coordinate diverse practices. The pioneer works of Hofstede (1980) and Wildavsky (1975) have identified the issues in the management of international diversity. Most publications treat diversity as a set of national values, labelled as culture. In the accounting literature, most works on diversity scrutinise how national values (culture) impact on the design or practice of management control systems and thence organisational performance (Harrison, 1992; Harrison & McKinnon, 1999; Henri, 2006). Only one author (Ahrens, 1996a; b) has addressed diversity issues in accountability.

Another body of literature has addressed ethnicity, especially how accounting served the

oppression of ethnic minorities, namely Maoris (Davie, 2005; Fearfull & Kamenou, 2006; Kim, 2004; In press; McNicholas, Humphries & Gallhofer, 2004), Aboriginals (Chew & Greer, 1997; Greer & Patel, 2000), Canadian first nations (Neu, 2000; Neu & Graham, 2004) as well as Caribbean slavery (Fleischman & Tyson, 2004; Tyson, Fleischman & Oldroyd, 2004) or colonised groups (Annisette, 2000; 2003). Only two works (Efferin, 2002; Efferin & Hopper, 2007) have used ethnicity as the most relevant concept for diversity when studying the influence of ethnic beliefs of Chinese businessmen on the design and on utilisation of management control systems.

Like Efferin (2002) and Efferin and Hopper (2007), I wish to understand the influence of ethnicity on accountability practices. To this end, the present report counts on seven ethnic groups. Each of them rests on the voluntary belonging to a community based upon ancestry/descent, kinship and language. Practically, for each group, I first identify their ethnic characteristics from theoretical and empirical viewpoints. I endeavour to show how people construct their ethnic identification. For that purpose, references to anthropology support the understanding and the conceptualisation of day-to-day conduct. In fact, they bring wise insights into the construction of ethnicity and into their influences on accountability practices. Like Ahrens (1996a, b), I take ethnicity as the empirical focus, noting how each ethnic group can emphasise particular dimensions of accountability. I proceed in three stages. First, I observe day-to-day conduct. Second, I endeavour to trace ethnic constructs in conduct. Third, I reconnect day-to-day conduct and ethnic insights into the accountability system of the Salvation Army. These actual practices *expressively* emphasise particular dimensions of accountability (Berry, 2005a). The accountability practices of seven ethnic groups can reflect the possibility and the richness of the concept (Berry, 2005a; Roberts, 1991).

Fieldwork: The Salvation Army

This doctoral research offers an in-depth study of the Salvation Army in four countries: France, Switzerland, the United Kingdom and Sweden. The Salvation Army is a Protestant denomination with 5,000,000 registered parishioners and 10,000,000 unregistered parishioners worldwide. These Christians are gathered in 77,000 parishes across 113

countries. In addition to being a religious denomination, the Salvation Army is a registered charity in these countries. Worldwide, its members aid 50,000,000 needy people every year. *Qua* a major deliverer of social services, the Salvation Army is a significant partner of governments.

The organisation operates like an army and is structured like the Society of Jesus (Quattrone, 2004a; 2008). A general heads colonels in territories that commission officers (ministers) who administer parishes and enrol soldiers from parish attendees. Power and hierarchy dominate the course of operations and decision-making: the General decides in the name of God and soldiers execute to His glory. If compared to the Babel Tower, the higher in the tower personnel are, the closer to God they are. Like the tribes of Jerusalem, Salvationists are dispersed worldwide. However, although each territory operates as a fractionof the worldwide Salvation Army, parishioners are scattered into ethnic groups who may not understand each other. As in the primitive Christian Church, despite church leaders trying to standardise the honouring of God, ethnic differences lead to accounting in Babel (Crowther & Hosking, 2005).

The structure of parishes in the Salvation Army reflects Weber's (1922) intuition that ethnicity and religion overlap. In the four countries, parishes are ethnically driven. Every single parish is also the place where members of the ethnic community meet periodically. Namely, in France, I found three ethnic communities gathered in different parishes. Haitians attend one large parish; Congolese attend another large parish; White French attend other smaller parishes. In the United Kingdom, White Anglo-Saxon Protestants (WASPs, hereafter) and Zimbabweans also attend distinct parishes. In Switzerland, parish attendance reflects linguistic issues: French-speakers and German-speakers attend parishes in their respective cantons. In bilingual cantons, each community attends one linguistic parish. In Sweden, where diversity is not an issue, Vikings attend any of the numerous parishes administered by the Salvation Army.

The Salvation Army is an *expressive* context in a third respect. It operates through a formal accountability system. When registering as full members, parishioners make a covenant with the Salvation Army acting on behalf of God. They profess that they adhere to its religious belief system and that they will abide by the denomination's rules. The honouring of the

covenant is based upon a formal accounting spirituality. Individuals self-record their conduct in books designed by the church leaders. These books consists of three accounts that churchgoers must balance: *Faith & Actions*, *Witness & Collections* and *Faith & Donations*. Credit records are either what they received from God (divine grace expressed in terms of faithfulness) or His expected net income (new souls or new funds). On the other hand, debit records evidence the use made of God's gifts. In other words, debit records consist of all actions directed at the completion of His kingdom. The *Orders and Regulations of the Salvation Army* (the constitution) impose that biographic debits equal credits. Accordingly, the entire accountability system is directed at appraising that conduct should mirror faith. For the Salvation Army, the issue consists of the evaluation of the credits and of the debits. The accountability system appraises whether conduct mirrors faith.

The United Kingdom is the historic cradle of the Salvation Army. Its International Headquarters are located in London. Accordingly, I assumed that this territory would operate as a benchmark for comparing accountability practices; i.e. WASPs' practices against those of other six ethnic groups. I then selected France and Switzerland on the basis of my personal dual ethnicity *qua* White French and German-Swiss. My PhD supervisors suggested that a fourth context might extend insights into my topic. As I already had an Anglo-Saxon, a Latin and a Germanic context, I embraced a Scandinavian context to cover the main European ethno-religious contexts. Sweden was chosen s the sole Scandinavian language I speak is Swedish and I wished to communicate with people in their mother tongue.

Conducting an ethno-methodological research project

My research presumes that accountability is anchored in everyday conduct (Ahrens & Chapman, 2002; Hopwood, 1994) and accordingly, it is a social construct. The thesis does not discuss whether accountability is grounded in religion and ethnicity; it purports to observe how it is. Religion is manifest in day-to-day conduct but ethnicity also shapes and conceptualises such practices; hence the intertwinement of religion with ethnicity influences accountability. Hence, I adopted an ethno-methodology for the collection of data, so I could *Walk their walk, talk their talk and write their story* (Garfinkel, 1967; 1996; Jönsson & Macintosh, 1997). I gathered internal documents on accountability and controls in all

territories. But the dataset mainly consisted of threefold ethnographic data.

First, data come from the regular attendance of ethnic parishes. They come from the participation in Sunday services and in various social programmes and activities. In some cases, I could volunteer as an accountant or a supply-accountant. In France, I attended a Haitian parish for three years and I spent some months within a Congolese parish. As White French were scattered across both ethnic parishes, I examined them in these former cases: interestingly, they were an ethnic minority in the French Salvation Army. For almost two years, I spent one week a month in the German-Swiss branch of the Salvation Army. I attended parishes in Basel, Bern and Zurich. In 2007, I was enrolled into the *CEFAG* doctoral programme and Fondation Nationale pour l'Enseignement de la GEstion (FNEGE) awarded me a scholarship to visit the Stockholm School of Economics for almost three months. During that period, I attended one parish in Stockholm city centre. Then, the European Commission awarded me a 12-month Marie Curie Fellowship to write up my doctoral dissertation at Manchester Business School. In Manchester city centre, I regularly attended a Zimbabwean parish and some other times a WASP parish located in Folkestone (Kent).

Second, I spent time at the Territorial Headquarters in each country, observing people at work. I participated in meetings for leaders, ministers, directors of homes, volunteers and churchgoers. I spent two days a week at the French Territorial Headquarters for three months (January-March 2006), two weeks at the Swiss Territorial Headquarters (April and September 2006), one full week at both the UK (September 2006) and Swedish Territorial Headquarters (October 2006).

Third, my interest in accountability to the beneficiaries of the social work of the Salvation Army led me to scrutinise how they perceive these services and programmes. To this end, I disguised myself as a homeless person in Switzerland and an illiterate immigrant in Sweden to test social homes and services from the perspective of an outsider. Yet, I did the same neither in France where I was already known nor in the UK as I was more concerned about writing up.

Throughout the research, I lived within each of the seven ethnic groups. In France, I lived for two years at *La Goutte d'or* within the Paris Black African community. This enabled me to

grasp the main traits of Congolese ethnicity in day-to-day life. At the same time, I was also involved in the Paris Caribbean community. There, I could gain an understanding of Haitian ethnicity. In Sweden, I dwelt on a campus of the Salvation Army alongside other Swedish students and I then dwelt in town in the flat of a colleague who was visiting Manchester. In both cases, I was immersed in the usual day-to-day life of Swedes.

My ethno-methodological stance enabled me to reconstruct the accountability system of the Salvation Army and ethnic practices thereof.

Findings: Three styles of accountability

I examined how each ethnic group honoured the covenant and balanced the three accounts (i.e. the constitutional *God* account), i.e. how each of them appropriated and applied the accounting spirituality of the Salvation Army and what dimensions of ethnicity most influenced conduct. I identified three styles of accountability: full covenant (WASPs and Vikings), blank covenant (White French and German-Swiss) and partial covenant (Haitians, Congolese, Zimbabweans).

The three styles of accountability can be associated with three forms of ethnicity. First, WASPs and Vikings are historic urban majority groups that fully honour the covenant. The Salvation Army has traditionally operated in cities, that have high social and spiritual needs. Concerns of urban ethnicities overlap with those of the Salvation Army. Second, White French and German-Swiss are historic rural majority groups that do not honour the covenant. Traditionally, poverty and misery have been bigger topics in cities than in the countryside, the latter being socially more conservative than urban groups (Boltanski & Chiapello, 1999; 2006; Lafargue, 1907; Marx & Engels, 1847). Even if poverty and misery had existed in the countryside, they perhaps would have not been addressed as in cities. Third, Haitians, Congolese and Zimbabweans are urban post-colonial ethnic minorities that partially honour the covenant. As first generation immigrants or undocumented visitors, they are likely casualties of misery and poverty. They should benefit from social work and spiritual coaching. This would prevent from them performing social work. At this stage, I cannot affirm any causal relation between ethnicity and accountability. I but stress a correlation

between ethnicity and the extent a covenant is honoured.

Ethnicity helps detail why day-to-day practices differ. But whether they interpret, explain or legitimate conduct is questionable (Ricœur, 1991). To give systematic reasons for conduct, if applied to other groups, should predict differences. In brief, explaining would lead to universal laws about the influence of ethnicity on accountability practices. Otherwise, legitimation would consist of giving acceptable reasons for conduct. In that scheme, ethnicity should be regarded as a reason *per se* for convergence or divergence from organisational norms. Ethnic and religious reasons would be considered equally but they are not: religious reasons are more likely to be acceptable for legitimating religious conduct. Lastly, any interpretation of conduct intertwines religious, ethnic and covenantal conduct. In a non-deterministic hermeneutic scheme, interpretation provides understanding of why specific practices differ.

The dissertation adopts a style incorporating the rhetoric of theatre. It is divided into two parts. Part one is the backstage of the research and positions it. It comprises of four chapters. Chapter One defines and explains the core concepts of the dissertation, i.e. religion, ethnicity and accountability and establishes the links between them. This introduces the theoretical framework of the research. Chapter Two reviews the literature on linkages between accounting and religion. It is critical, in that it deconstructs this scientific approach (ontology, epistemology, methodology, conclusions and contributions) of the major works. Chapter Three does the same with the literature on diversity and accounting. The ontological, epistemological and methodological stance of prior works helps me position my research. Chapter IV develops the ontological, epistemological and methodological positioning of the dissertation.

Part Two is onstage. It comprises of five chapters. Chapter Five documents the foundation and ethnic differences in the Salvation Army. Regardless of ethnic differences and practices, Chapter Six introduces the accountability system and the accounting spirituality of the Salvation Army that should operate. Chapter Seven introduces three variations on this theme in France, Chapter Eight brings the German-Swiss location, Chapter Nine in the United Kingdom. Lastly, and Chapter Ten examines their consistency in Sweden.

In the conclusions, I discuss the three contributions of the dissertation. I first discuss the empirical contribution (three ethnic styles of accountability associated with three forms of ethnicity) in connection with the literature review chapters. Second, I discuss the theoretical contribution, i.e. the framework of accountability developed along the thesis. Lastly, I discuss the methodological contributions of my research, by reflecting on the accuracy and the limitations of ethno-methodologies in accounting research.

DISSERTATION STRUCTURE

PART ONE – BACKSTAGE: POSITIONING RESEARCH

Chapter I. Conceptualising Religion, Ethnicity, Accounting and Accountability

Chapter II. Accounting, religion and theology: what linkages?

Chapter III. Diversity issues in accounting research

Chapter IV. Research methodology

PART TWO – ON STAGE: ACCOUNTABILITY IN BABEL

Chapter V. Beating the three shots – discovering the Salvation Army

Chapter VI. Act I – The accountability system of the Salvation Army

Chapter VII. Act II – Three variations on the theme in France

Chapter VIII. Act III – Switzerland

Chapter IX. Act IV – Duos the in United Kingdom

Chapter X. Act V – Playing the solo in Sweden

CONCLUSIONS

Introduction (VF)

> Then they said, Come, let us build ourselves a city and a tower with its top in the heavens, and let us make a name for ourselves, lest we be dispersed over the face of the whole earth. And the Lord came down to see the city and the tower, which the children of man had built. And the Lord said, Behold, they are one people, and they have all one language, and this is only the beginning of what they will do. And nothing that they propose to do will now be impossible for them. Come, let us go down and there confuse their language, so that they may not understand one another's speech. So the Lord dispersed them from there over the face of all the earth, and they left off building the city. Therefore its name was called Babel, because there the Lord confused the language of all the earth. And from there the Lord dispersed them over the face of all the earth (Genesis 11: 5-10).

Le passage ci-dessus présente l'histoire de la Tour de Babel. Une des douze tribus d'Israël honorait Dieu avec humilité. Les onze autres érigèrent une tour devant leur permettre d'accéder directement au Seigneur. Au lieu de l'honorer, ces onze tribus prétendaient égaler Dieu. En réaction à cela, Il créa de nombreuses langues propres à les confondre. Ainsi, chaque tribu ne pouvait plus comprendre et parler qu'une seule langue. Les douze groupes ne pouvaient se comprendre les uns les autres. Désormais, les peuples étaient dispersés autour du monde et ne communiquaient pas entre eux. La seule communication possible était le fait des guerres. Malgré cette dispersion et cette incapacité à se comprendre, tous ces peuples devaient honorer leur unique Dieu sur le seul fondement des Saintes Ecritures.

En filigrane, on comprend qu'autour du monde, il n'y aurait qu'une et unique manière d'honorer Dieu, et ce en dépit de la dispersion géographique, linguistique ou ethnique de l'humanité. Celle-ci étant le produit de la volonté de Dieu, une triple problématique se fait jour. Tout d'abord, la religion par essence transcende la langue, la géographie et l'ethnicité. Ainsi, tous les groupes ethniques du monde devraient honorer le Seigneur de la même manière. Ensuite, la dispersion de l'humanité en des groupes ethniques épars met en évidence que la conformité à des règles nécessite un effort. Les individus devraient diriger leurs us et

coutumes vers la célébration de leur Dieu. Celui-ci récompense une bonne conduite et sanctionne les pratiques malignes. En un sens, chaque individu est redevable (*accountable*) devant Lui.

Il semble que religion, ethnicité et *accountability* envers Dieu soient intimement liées entre elles. Intrinsèquement, les organisations religieuses ont pour dessein de transcender les frontières. Les modes de contrôle et les systèmes d'*accountability* ont alors pour objet d'uniformiser la manière dont les individus célèbrent Dieu. C'est pourquoi la présente thèse traite de l'*accountability* et de l'ethnicité dans un contexte religieux.

Objectifs de la thèse

Le sujet de la présente thèse est *Accountability and ethnicity in a religious setting : the Salvation Army in France, in Switzerland, in the United Kingdom and in Sweden*. Du fait de l'inexistence du concept d'*accountability* dans le monde francophone, nous proposons une approximation en langue française du titre de la thèse. Celle-ci devient alors *Spiritualité comptable et ethnicité dans un contexte religieux : l'Armée du Salut en France, en Suisse, au Royaume Uni et en Suède*. Plus particulièrement, elle vise à répondre à la question ***comment une conduite (religieuse) quotidienne met en évidence les influences de l'ethnicité sur la mise en pratique d'une spiritualité comptable.*** Bien au-delà de la compréhension du seul sujet, la présente thèse entend proposer un cadre théorique opérationnel sur l'*accountability*.

Concepts: religion, ethnicité, *accountability*

L'histoire de la Tour de Babel laisse entendre que la religion est immanente et transcende l'espace et le temps. Pourtant, la religion est avant tout une expérience individuelle consistant en des croyances en des esprits surnaturels (déités) permettant d'expliquer l'ordre du monde (Derrida et Wieviorka, 2001 ; Durkheim, 1898 ; Lévinas, 1975). Une fois définie comme telle, la religion encadre les relations entre l'individu et les déités fondées sur la foi. Lorsqu'elle est partagée avec d'autres, la religion devient une congrégation. Là, un corps social constitue le clergé dont les membres administrent le système de croyances. En tant que scientifiques du divin, ils édictent des doctrines définissant le sacré et le profane ainsi que les

conduites admises (Eliade, 1959). Ainsi font-ils reposer la théologie de la communauté sur des croyances, des valeurs et des normes. Weber (1922) souligne qu'une même religion peut varier selon l'ethnicité.

Dieu a créé douze ethnies en réaction à l'érection de la Tour de Babel. Depuis, l'ethnicité est comprise comme le désir subjectif d'appartenance à une communauté (Banks, 1996 ; Eriksen, 1993 ; Havilan, Prins, Walrath et McBride, 2005 ; Scupin, 1998 ; Smith et Young, 1998). Les membres d'un groupe ethnique se reconnaissent dans une ancestralité et des racines communes. Celles-ci peuvent être aussi bien réelles que mythiques, pourvu que les individus s'y reconnaissent. Une ancestralité commune se traduit alors par des relations fondées sur une parenté d'adoption (*kinship*). Tous les membres de la communauté sont les héritiers des mêmes ancêtres dans les mêmes termes. Ils sont tous *frères* et *sœurs*, *oncles/tantes*, *neveux/nièces* sans consanguinité. En règle générale, la *parenté* est complétée par une langue vernaculaire parlée au sein de la communauté. En lien avec les questions de parenté et de langue, le groupe ethnique développe ses propres pratiques religieuses : des manières de prier et de louer les déités. Comme la religion est partie prenante dans l'ethnicité, les croyances, les valeurs et les normes sont le lien entre les deux phénomènes.

L'*accountability* est elle-même une notion religieuse: l'individu doit rendre compte à Dieu de la bonne utilisation des dons qu'il a reçus de Lui. L'*accountability* est une relation duale de demande et de reddition de raisons pour sa conduite (Roberts et Scapens, 1985). Les dons peuvent être aussi bien des ressources financières que l'application de son intelligence à l'opérationnalisation du projet organisationnel (Ahrens, 1996a, b). Dans un contexte religieux, Dieu est omniscient et ne demande pas formellement de comptes. Ce sont les personnes sur lesquelles les actions individuelles ont des effets qui peuvent demander à ce que la religiosité de la conduite soit légitimée. Ils *subrogent* tous Dieu en approximant et s'appropriant Ses exigences. La variété des *subrogateurs* met en lumière trois sphères (Arendt, 1961) : la sphère divine, la sphère privée et la sphère publique. L'individu légitime sa conduite auprès de la sphère divine (Dieu), la sphère privée (la congrégation) ainsi que la sphère publique (les acteurs extérieurs et les parties prenantes). Du fait de la multitude des *subrogateurs*, une langue commune est nécessaire pour la reddition de raisons : la comptabilité. Dans les livres tenus, les chiffres fournissent une information visuelle et mémorisable sur la conduite (Quattrone, 2008). En comptabilisant sa conduite pour Dieu, l'individu tient les comptes de l'approximation qu'il fait de la volonté de Dieu (Jacobs et Walker, 2004). En comptabilisant

sa conduite pour la sphère privée, il rend compte de la manière dont il honore un *engagement* pris avec Dieu sous le patronage de la congrégation (Berry, 2005). En tenant des comptes pour la sphère publique, il rend compte de son ancrage dans la société civile. La présente thèse se concentre sur la comptabilité de la sphère privée : la comptabilité de l'engagement. Elle explore comment différents groupes ethniques honorent et enregistrent le même engagement.

La comptabilité est entendue ici comme la logique de catégorisation de la conduite en dettes (crédit) et en actions (débit)[1]. En effet, *le langage de la comptabilité a pénétré les discours politiques et organisationnels. Nous avons même été habitués à parler de nous-mêmes en termes d'actifs, de dettes, de ressources, de bilans ; et ce faisant, les possibilités pour l'action ont radicalement changé* (Hopwood, 1994, p.299).

La religion et l'ethnicité ont un socle commun (croyances, valeurs, normes), tout comme la religion et l'*accountability* (engagement, doctrines). L'objet de la présente thèse est de traiter le lien entre ethnicité et *accountability*. En ce sens, elle se positionne par rapport à la littérature comptable portant sur les églises et sur la diversité.

Motivations de la recherche

Depuis que Richard Laughlin a soutenu sa thèse de doctorat en 19874, de nombreux travaux ont traité des liens entre la comptabilité et la religion. En 1986, Hoskin et Macve ont incidemment évoqué l'Eglise Catholique Romaine comme inventeur de la comptabilité en partie double. En 2004 et en 2008, Quattrone a étudié sous un angle historique la comptabilité et l'*accountability* dans la Compagnie de Jésus (l'Ordre Jésuite). Autrement, la plupart des travaux se sont portés sur des congrégations protestantes anglaises ou australiennes. Bien que l'objet d'étude fût sensiblement le même d'une recherche à l'autre, des conclusions radicalement opposées furent tirées. Deux corpus de littérature se sont illustrés. L'une conclue qu'il y a une dichotomie sémantique entre comptabilité et religion. L'autre corpus arrive à la conclusion strictement inverse et pose que la comptabilité est une pratique religieuse. Du fait de l'imbrication historique entre la comptabilité et la religion, cette thèse se pose dans la

[1] Voir Gallhofer et Haslam, 1991, Gambling, 1977, 1985, 1987; Hopwood, 1994).

continuité des travaux du second pan de littérature.

Tout comme l'Eglise primitive, les organisations se sont internationalisées et ont opéré mondialement. La coordination de pratiques diverses et éparses est devenue l'enjeu central. Les premiers travaux de Hofstede (1980) et de Douglas et Wildawsky (1975) ont souligné les enjeux du management international de la diversité. Depuis, la plupart des publications ont considéré la diversité comme un ensemble de valeurs nationales labellisées culture. Cela a donné naissance aux études culturelles dont les travaux se sont portés principalement sur les coopérations transnationales. La plupart des publications en comptabilité ont étudié l'impact des valeurs nationales sur la construction et la pratique de systèmes de contrôle ou sur la performance organisationnelle (Harrison, 1992 ; Harrison et McKinnon, 1999 ; Henri, 2006). Seul un auteur (Ahrens, 1996a, b) a appréhendé culture et *accountability* sans chercher à les définir. En effet, les cultures servaient en tant qu'éléments de contexte et devaient permettre de saisir deux dimensions de l'*accountability* : financière et opérationnelle.

Un autre corpus de littérature s'est intéressé à l'ethnicité. Ses tenants ont généralement observé comment la comptabilité servait l'oppression des minorités ethniques. Les Maoris (Davie, 2005, Fearfull et Kamenou, 2006 ; Kim, 2004 ; McNicholas, Humphries et Gallhofer, 2004), les Aborigènes (Chew et Greer, 1997 ; Greer et Patel, 2000), les premières nations (Neu, 2000 ; Neu et Graham, 2004) tout comme les Antillais (Fleischman et Tyson, 2004, Tyson, Fleischman et Oldroyd, 2004) ou les peuples colonisés (Annisette, 2000, 2003) ont été objets d'étude. Seuls deux travaux (Efferin, 2002 ; Efferin et Hopper, 2007) ont considéré l'ethnicité comme l'unité de mesure la plus pertinente pour appréhender la diversité. Les auteurs ont étudié l'influence de la construction ethnique de chefs d'entreprises chinois sur le choix et les utilisations de systèmes de contrôle.

Comme Efferin (2002) et Efferin et Hopper (2007), je suis soucieux de cerner les influences de l'ethnicité sur l'*accountability*. Dans le cadre de mon étude, pour chaque groupe observé, je trace d'abord empiriquement et théoriquement les caractéristiques ethniques. J'essaie ainsi de montrer comment les individus construisent leur appartenance ethnique. Des perspectives théoriques empruntées à l'anthropologie permettent de comprendre des conduites quotidiennes et de conceptualiser la construction de l'ethnicité. Tout comme chez Ahrens, je considère l'ethnicité comme un terrain d'observation. Je m'attends à ce que chaque groupe mette en lumière différentes dimensions de l'*accountability*. C'est alors la mise en commun

de toutes ces visions éparses qui permettra de théoriser l'*accountability*. Je procède en trois temps. Tout d'abord, j'identifie les pratiques spécifiques d'un groupe ethnique. Puis, je tente de comprendre comment l'ethnicité influence la conduite. Enfin, j'observe quels phénomènes comptables sont mis en lumière.

Le terrain: L'Armée du Salut dans quatre pays

Ce travail de recherche présente une étude approfondie de l'Armée du Salut en France, en Suisse, au Royaume Uni et en Suède. L'Armée du Salut est une congrégation religieuse protestante comptant 5,000,000 de paroissiens enregistrés et 10,000,000 de paroissiens non enregistrés. Ces Chrétiens fréquentent 77,000 paroisses dans 111 pays. En même temps qu'elle est une congrégation religieuse, l'Armée du Salut est une organisation caritative reconnue d'utilité publique dans ces 111 pays. Comme la Croix Rouge, elle est l'un des plus importants prestataires de services sociaux dans le monde. A ce titre, elle est un partenaire important des pouvoirs publics et vient en aide chaque année à 50,000,000 de personnes dans le besoin.

L'organisation est structurée comme une armée et est structurée comme la Compagnie de Jésus (Quattrone, 2004, 2008). Un général la dirige et nomme des colonels dans les territoires. Ceux-ci nomment des officiers (ministres du culte) qui administrent les paroisses. Les officiers enrôlent des soldats parmi les paroissiens. En toutes circonstances, l'information et la prise de décision suivent a voie hiérarchique : le général décide au nom de Dieu et les soldats exécutent pour la gloire de l'Eternel. Plus on est haut dans la tour, plus on est proche de Dieu. La structure de l'Armée du Salut rappelle en effet celle de la Tour de Babel. Comme les tribus d'Israël, les Salutistes sont éparpillés autour du monde : on peut les trouver dans 111 pays. Chaque territoire peut ensuite opérer comme une représentation fractale de l'Armée du Salut. Tout comme dans l'Eglise primitive, l'enjeu central tient à ce que les chefs religieux parviennent à unifier les manières d'honorer Dieu. Une telle préoccupation revient tenir des livres de comptes à Babel (Crowther et Hosking, 2005).

La structure des paroisses met en lumière l'intuition de Weber (1922) qui voyait une correspondance entre religion et ethnicité. Dans les quatre pays étudiés, j'ai pu noter que les paroisses étaient ethniquement séparées. En France, j'ai dû fréquenter une paroisse haïtienne,

deux paroisses congolaises dont une Brazzaville et une Kinshasa ainsi qu'une paroisse blanche. Au Royaume Uni, j'ai fréquenté une paroisse WASP à Folkestone (Kent) et une paroisse Zimbabwéenne à Manchester. En Suisse, l'ethnicité se manifeste dans la frontière linguistique : j'ai fréquenté trois paroisses germanophones. En Suède, enfin, il n'y a qu'un seul type de paroisse, conformément à l'homogénéité ethnique du pays : j'ai fréquenté une paroisse à Stockholm.

L'Armée du Salut est intéressante à un troisième égard. Son fonctionnement repose sur un système d'*accountability* formel. Lorsque les paroissiens s'enregistrent comme membres à part entière, ils signent un *engagement (covenant)* avec l'Armée du Salut qui subroge Dieu. Ils déclarent adhérer au système de croyances religieuses et vont se plier aux règles de la congrégation. En outre, le respect de l'engagement repose sur une spiritualité comptable formelle. Les individus tiennent eux-mêmes une comptabilité de leur conduite quotidienne dans laquelle ils mettent évidence l'équilibre entre *Foi & Actes*, *Témoignages & Collectes* et *Foi & Donations*. Est porté au crédit ce qu'ils reçoivent de Dieu (la grâce divine exprimée en termes de piété) ou le résultat net de Dieu (de nouvelles âmes ou de nouveaux fonds pour l'accomplissement de Son royaume). Au débit est enregistrée la conduite quotidienne visant à l'accomplissement du royaume de Dieu. En un sens, les crédits mettent en évidence les dons reçus de Dieu, tandis que les débits révèlent les utilisations qui en sont faites. Dans la spiritualité comptable de l'Armée du Salut, les débits et les crédits doivent s'équilibrer. Tout le système d'*accountability* de l'Armée du Salut vise à apprécier que les conduites reflètent effectivement la foi des individus.

Le terrain de l'Armée du Salut met effectivement l'emphase sur les trois dimensions du sujet de la thèse : religion, ethnicité et *accountability* fondée sur un engagement formel.

Tout comme la Tour de Babel, les quatre pays étudiés offrent un contexte multiethnique. En France, j'ai identifié trois groupes ethniques de même importance : des Blancs français, des Haïtiens et des Congolais. Au Royaume Uni, j'ai été confronté à des WASPs et à des Zimbabwéens. En Suisse, je n'ai rencontré que des Suisses allemands, tandis qu'en Suède l'Armée du Salut ne compte que des Vikings.

Le Royaume Uni est le berceau historique de l'Armée du Salut. Son Quartier Général International est sis à Londres. Ainsi ai-je estimé que ce territoire pourrait être un point de

repère pour la comparaison des pratiques d'*accountability*. Je fais l'hypothèse que les pratiques des WASPs ne devraient pas s'éloigner des exigences du système d'*accountability* de l'Armée du Salut. En revanche, d'autres groupes ethniques devraient révéler des pratiques alternatives. J'ai ensuite sélectionné la France et la Suisse sur le fondement de ma double appartenance ethnique en tant que Blanc français et en tant que Suisse Allemand. Mes directeurs de thèse m'ont conseillé de retenir un quatrième contexte ethnique susceptible d'offrir un point des conclusions moins facilement prévisibles pour moi. Ayant déjà un contexte anglo-saxon, un contexte germanique et un contexte latin, je me suis finalement tourné vers les pays scandinaves. Cela devait alors me permettre d'embrasser les principaux modèles ethniques européens. Du fait que la seule langue scandinave que je parle est le suédois, j'ai estimé que la Suède serait particulièrement appropriée. Là, je serais en mesure de communiquer dans la langue du pays, ce qui n'eût pas été le cas en Norvège ou au Danemark et *a fortiori* en Finlande ou en Islande.

Un projet de recherché ethno-méthodologique

Le cœur de la thèse est l'*accountability*. Néanmoins, l'anthropologie et la sociologie des religions/théologie apportent du contenu aux principaux enjeux de l'*accountability*. L'approche du terrain m'a conforté dans l'idée que de seules perspectives de la littérature comptable ne permettraient pas de saisir la richesse des questions abordées. Ainsi, le positionnement de cette recherche est de considérer que l'*accountability* est ancrée dans les conduites quotidiennes, parussent-elles les plus insignifiantes (Ahrens et Chapman, 2002 ; Hopwood, 1994). Concrètement, l'*accountability* est une construction sociale. Dans la présente thèse, je ne cherche pas à discuter si elle est ancrée dans la religion et l'ethnicité. Mon travail a pour objet d'observer comment elle l'est. La religion transpire dans la conduite quotidienne ; l'ethnicité encadre et conceptualise les pratiques de tous les jours. L'intrication de la religion et de l'ethnicité devrait finalement renseigner sur l'*accountability*. En lien avec ces postulats, j'ai décidé d'adopter une ethno.méthodologie pour la collecte du matériau empirique. Je peux la résumer en *Walk their walk, talk their talk and write their story* (Garfinkel, 1967, 1996). J'ai rassemblé des documents internes sur les modes de contrôle et l'*accountability*. Mais mes données ethnologiques ont surtout été de trois autres ordres.

Tout d'abord, j'ai fréquenté des paroisses ethniques. J'ai assisté régulièrement à des cultes

dominicaux et participé à divers programmes et actions. Dans certains cas, j'ai été pu faire acte de bénévolat en tant que comptable en titre ou remplaçant. En France, j'ai fréquenté pendant trois ans une paroisse haïtienne, et plusieurs mois dans une paroisse congolaise. Etant donné que les Blancs français étaient dispersés, je les ai observés aussi bien dans des paroisses où il n'y avait qu'eux que dans les deux autres contextes. Notons qu'ils représentent dans les paroisses une minorité ethnique qu'ils ne sont pas à l'échelle du pays. J'ai passé une semaine par mois en Suisse pendant deux ans. J'ai fréquenté trois paroisses à Bern, à Bâle et à Zürich. En 2007, j'ai participé au *CEFAG* dont la bourse m'a permis de rester trois mois à la *Stockholm School of Economics*. Durant mon séjour, j'ai fréquenté assidûment une paroisse en centre-ville. Puis, la Commission Européenne m'a attribué une bourse Marie Curie pour mener pendant 12 mois mon travail à la *Manchester Business School*. Là, j'ai fréquenté une paroisse zimbabwéenne. De temps à autre, j'étais dans une paroisse WASP à Folkestone dans le Kent.

J'ai également passé du temps au Quarter Général Territorial dans chacun des quatre pays. J'ai regardé les gens au travail, participé à diverses réunions. En particulier, j'ai pris part à des réunions pour les dirigeants, pour les ministres du culte et pour les directeurs d'établissements sociaux ainsi que pour les bénévoles et pour les paroissiens. J'ai passé deux jours par semaine au Quartier Général de Paris pendant trois mois (Janvier-Mars 2006), deux semaines à temps plein au Quarter Général suisse à Berne (avril et septembre 2006), une semaine complète au Quartier Général britannique à Londres et consécutivement à Stockholm (septembre 2006).

Enfin, préoccupé par la manière dont les bénéficiaires du travail de l'Armée du Salut percevraient celui-ci, je me suis transformé en l'un d'eux. En Suisse, je me suis travesti en sans abri, tandis qu'en Suède je devenais un immigrant illettré. J'ai ainsi pu tester des établissements et des services sociaux en tant qu'exclu. En France, j'étais trop connu pour qu'une telle entreprise fût crédible. Au Royaume Uni non plus, car j'étais surtout préoccupé par l'avancement de la rédaction de la thèse.

Concernant les questions ethniques, mon ethnométhodologie n'est pas en reste. Tout au long de la thèse, j'ai vécu au jour le jour avec l'un des groupes ethniques étudiés. En France, j'ai habité pendant deux ans à *La Goutte d'or*, où une forte communauté noire africaine vit. Cela me permit de saisir les principaux traits de l'ethnicité congolaise dans la vie de tous les jours. Dans le même temps, j'ai été très investi dans la communauté caribéenne de Paris. Là, j'ai pu

commencer à comprendre l'ethnicité haïtienne. Les éléments de compréhension de celle-ci ont surtout emprunté une voie discursive plus que l'observation directe des individus. En Suède, j'ai vécu avec d'autres étudiants suédois sur un campus appartenant à l'Armée du Salut. Puis, j'ai occupé l'appartement d'une collègue alors que celle-ci était à Manchester.

L'ethnométhodologie employée m'a permis de reconstruire et le système d'accountability de l'Armée du Salut et les pratiques ethniques de celui-ci.

Résultats: trois styles d'*accountability*

Systématiquement, j'ai observé comment chaque groupe ethnique honorait l'engagement pris et équilibrait le compte Dieu. J'ai été attentif à la manière dont chaque ethnie s'appropriait la spiritualité comptable de l'Armée du Salut. Systématiquement, j'ai tenté de saisir quelles dimensions de l'ethnicité influençaient le plus la conduite. J'ai pu identifier trois styles d'*accountability* et d'influences ethniques dont deux sont des idéaux-types : engagement total (WASPs et Vikings), engagement nul (Blancs Français et Suisse Allemands) et entre les deux engagement partiel (Haïtiens, Congolais et Zimbabwéens).

A chaque style d'*accountability* pouvait être attribué un style d'ethnicité. Tout d'abord, les WASPs et les Vikings sont des majorités ethniques urbaines historiques et honorent pleinement l'engagement. L'Armée du Salut a toujours opéré dans les villes où elle répondait à une grande détresse sociale et spirituelle. Il semblerait alors que les préoccupations des ethnies urbaines soient similaires à celles de l'Armée du Salut. A l'inverse, les Blancs Français et les Suisses Allemands sont des majorités ethniques rurales historiques qui n'honorent pas l'engagement. De prime abord, les préoccupations urbaines et rurales peuvent différer, causant des tensions et des malentendus. Traditionnellement, la pauvreté et la misère ont été un enjeu plutôt dans les villes que dans les campagnes, ces dernières étant reconnues comme plus conservatrices (Boltanski et Chiapello, 1999, 2006 ; Lafargue, 1907, Marx et Engels, 1847). Enfin, les Haïtiens, les Congolais et les Zimbabwéens sont des minorités ethniques urbaines post-coloniales honorant partiellement l'engagement. En tant qu'immigrants de première génération ou que travailleur clandestins, ils sont probablement des victimes de la misère et de la pauvreté. Comme les officiers et les dirigeants de l'Armée du Salut le notent, ils devraient bénéficier du travail social et du soutien spirituel de la

congrégation. A ce stade, je ne peux dresser une relation causale entre ethnicité et *accountability*. Au mieux, je souligne une corrélation entre le type de groupe ethnique et la mesure dont l'engagement est honoré.

Il est à noter que pour chaque groupe ethnique ce n'est pas la même dimension de l'ethnicité qui influe le plus sur la conduite. Dans l'engagement total, les valeurs de cohésion sociale influence le plus les pratiques. Dans l'engagement nul, c'est une combinaison d'ancestralité et de formes de parenté de classe qui ont un impact sur la conduite. Dans l'engagement partiel, on a affaire à une association de parenté et de pratiques et croyances religieuses.

L'ethnicité permet de saisir pourquoi les pratiques quotidiennes diffèrent. On peut alors se demander si les apports de l'ethnicité sont l'interprétation, l'explication ou la justification de la conduite (Ricœur, 1991). Expliquer reviendrait à donner des raisons systématiques pour des différences. Appliquée à d'autres groupes, l'explication conduirait à la prédiction. La légitimation consisterait à donner des raisons acceptables pour la conduite. Cela signifierait que l'ethnicité est une raisons suffisante pour la convergence vers les normes organisationnelles aussi bien que pour la divergence par rapport à elles. Enfin, l'interprétation de la conduite imbrique la religion, l'ethnicité et le mode d'engagement. Dans une perspective herméneutique non-déterministe, l'interprétation permet de comprendre porquoi des pratiques diffèrent. L'interprétation de l'ethnicité permet alors de mettre en évidence différents modes d'engagement, soit trois styles d'*accountability*.

Toute la thèse adopte un mode narratif emprunté au théâtre. Elle est divisée en deux parties. La première révèle les coulisses de la recherche. Elle comprend quatre chapitres. Le Chapitre I définit les concepts de religion, ethnicité et *accountability*. En établissant les liens entre eux, il présente le cadre théorique de la recherche. Le Chapitre II dresse une revue de littérature critique des liens entre la comptabilité et la religion. Celle-ci est critique en cela qu'elle déconstruit l'approche scientifique (ontologie, épistémologie, méthodologie, conclusions et contributions) des principaux travaux sur le sujet. Le Chapitre III applique le même schéma à la littérature sur la comptabilité et la diversité. Les continua observés dans les deux champs confortent mon propre positionnement. Celui-ci est exposé dans le Chapitre IV.

La deuxième partie est sur scène. Elle est constituée de six chapitres. Le Chapitre V présente les fondations religieuses et la carte ethnique de l'Armée du Salut. Indépendamment de

l'ethnicité et des pratiques le Chapitre VI présente le système d'*accountability* et la spiritualité comptable de l'Armée du Salut. Le Chapitre VII pose trois variations sur le thème en France. Le Chapitre VIII met au premier plan la variation Suisse Allemande. Le Chapitre IX montre un duo sur le thème au Royaume Uni. Enfin, le Chapitre X joue un solo en Suède.

Dans la conclusions de la thèse, je discute les trois styles d'*accountability* identifiés dans les chapitres VII à X. C'est à cette occasion que j'esquisse une lien entre les trois concepts afin d'arriver à un cadre théorique sur l'*accountability*. Enfin, de manière réflexive, je tente d'évaluer les produits de la méthodologie employée. La figure ci-dessous résume la structure de la thèse.

PARTIE I – LES COULISSES OU LE POSITIONNEMENT DE LA RECHERCHE

Chapitre I. Conceptualiser religion, ethnicité, accountability et comptabilité

Chapitre II. Comptabilité et religion: quells liens?

Chapitre III. Diversité et recherché comptable

Chapitre IV. Méthodologie

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PART ONE – BACKSTAGE: POSITIONING RESEARCH

This dissertation purports to address *how everyday (religious) conduct reflects influences of ethnicity on accountability practices*. The question derives from the universalistic heuristics of religion, which is a systematic meta-explanation of the world purporting to transcend individuals, space and time. Religions should apply worldwide regardless of individual perceptions but ethnicity differentiates communities as their practices may conform to or deviate from universalistic prescriptions. The thesis explicates accountability as mediation between two levels of communities: the religious whole and the restricted ethnic group. It focuses on how ethnic groups conduct themselves within a worldwide Christian denomination to emphasise how ethnic identifications legitimate variations.

This first part positions the research *vis-à-vis* the accounting field. Concepts and theories of religion, ethnicity and accountability are posited first, followed by two critical literature reviews. One addresses relations between religion and accounting, whereas the other handles approaches to diversity in accounting research. The last chapter explains the design of the dissertation.

Chapter I defines concepts and issues and possible interconnections between them. It argues that religion, ethnicity and accounting have a common denominator despite their obvious specificities. Indeed, each of them belongs to a specific scientific discipline. The crossing of the three conveys the same object (community day-to-day life) from three viewpoints.

Chapters II and III discuss various research streams on accounting and religion and on accounting and diversity. Religious and ethnic issues are very sensitive. When writing on religions, the researcher risks looking either fundamentalist or overly critical. In both extremes, the reliability of his research can be doubted. Non-religious people could contest scientific work, whereas believers could denounce misunderstandings of religious issues. Likewise, when writing on ethnicity, the researcher face two critiques: nationalism or racialism, because both are militant approaches. *A fortiori*, a combination of two inappropriate positions would attract most critiques. To some extent, Chapters II and III are a preamble of my own reflexivity on religious and ethnic issues, and I adopt the same protocol in both chapters. I first introduce the main bodies of literature and I reconstruct the research design of each of them by scrutinising their ontological, epistemological and methodological stances and the nature and reliability of their conclusions.

Chapter IV derives from the conclusions in Chapters II and III and introduces the design of my dissertation: insider ontology, interpretive epistemological stance, my ethnomethodological approach to the field and the techniques and procedures deployed to ensure the reliability of my research.

Chapter I. Conceptualising Religion, Ethnicity, Accounting and Accountability

Introduction

This dissertation purports to address ***how everyday (religious) conduct reflects influences of ethnicity on accountability practices***. In fact, the universalistic heuristics of religion as systematic meta-explanation of the world order (Durkheim, 1898; Eliade, 1959; Weber, 1922) transcends individuals across space and time to impose worldwide regardless of people's perceptions. Within this holistic scheme, ethnicity appears as the constitution of small communities with specific practices, which can vary or deviate from the prescriptions of a universalistic religion. Hence, this dissertation apprehends accountability as mediation between two levels of communities: the religious whole and the restricted ethnic group. Accordingly, I will focus on how ethnic groups conduct themselves within a worldwide Christian congregation and legitimate variations.

This chapter, *qua* the dissertation preamble, sets the working conceptual framework employed all along the thesis: *religion*, *ethnicity* and *accountability*. Concepts are defined and developed, the crossing of their specific issues building the theoretical stance of the study. Thus, a systematic deconstructionist[2] discipline, viz. Lévinas' and Arendt's onto-phenomenology, is adopted here to supply context-free definitions and theoretical insights into my research question.

Based upon the heuristic understanding[3] of *being*, the definition of religion, ethnicity and accountability starts from the individual, the three concepts having the self as a common base. Indeed, group religion, ethnic community and accountability relations are constructed by the gathering of several *beings*, are located in various disciplines (theology/sociology of religions, anthropology, accounting) and have different concerns. Therefore, a phenomenological approach to them through means employed for constructing them as empirical investigation objects leads to define them as the conclusion of the process.

The chapter is divided into three sections. The first conceptualises religion as an individual

[2] Although *deconstruction* is ascribed to Derrida, Lévinas' onto-phenomenological approach has been deemed as a variation on Derrida's. Accordingly, the present label does justice to Derrida by mentioning that he was the founder of the constructionist movement.

[3] I draw the attention of the reader on that phenomenology studies conscious phenomena. These inform on *being* but do in no way seek to define it. Defining the *being* is the finality of metaphysics. Phenomenology does not address the *essential* questions of metaphysics, albeit, it refers to metaphysics.

experience shared within a community through doctrines. The second addresses ethnicity as subjective membership in a specific community. The third treats accountability as a relation of giving and demanding of reasons for conduct through orders and regulations, covenant and accounting systems.

I/ 1. Religious issues

The key issue in religion lies in conceptualising it regardless of the context in which it operates (Durkheim, 1898). In fact, theorising seeks for what religions have in common, most approaches (Derrida & Wieviorka, 2001; Durkheim, 1898; Eliade, 1959; Latour, 2002a; Lévinas, 1974; 1975; Weber, 1922) defining it as individual experiences of divinity framed by a social community governed through values, beliefs and norms underpinned by theology[4].

I/ 1.1. Religion as individual as encounter with the Holy

Religion commences with intimate and personal experiences of the divine transcending the self (Lévinas, 1974; 1975)[5]. These religious experiences are called such by individuals[6] needing explanations for extraordinary events lived (Durkheim, 1898), as

> a notion generally considered a feature of religious matters is supernatural. Thereby, one means any kind of thing above our understanding; supernatural is the world of mystery, non-knowledgeable, non-understandable. Hence, religion would be a sort of speculation on everything unexplained by science and reasoning (Durkheim, 1898, p.33).

Stepwise, needs for explanations move from the extraordinary to everyday life, people demanding systematic understanding of the world order and prescriptions for daily conduct through

[4] Theology is God science and consists of giving sense to and interpreting His will expressed in the Scriptures. Scientists are legitimate to formulate assumptions and theories of God's essence and expectations, these doctrines ruling the community. Hence, theology and religion overlap although they cover different realities.
[5] Lévinas calls religious transcendence *beyond essence*.
[6] Neither Durkheim nor Lévinas considers that the premier religious experience should be explained or justified: as an individual affair, labelling is up to the self.

> religious conceptions […] purporting to express and to explain, not extraordinary and abnormal events, but on the contrary continuity and regularity. Very generally, gods give less accounts of monstrosities, bizarre facts, abnormalities, than of the usual work of the universe, the move of planets, the annual growth of plants, the reproduction of species, etc. (Durkheim, 1898, p.39)

This process reveals that religion often starts from experience of extraordinary events calling for explanation. If ordinary clarifications fail, the individual may seek for supernatural reasons: divinity appears as an appropriate approach to extraordinary and syllogistically ordinary events through

> the determination of human life by the feeling of a linkage binding the human mind to the mysterious spirit. The former recognises the domination of the latter over the world and itself, and likes feeling united to it (Durkheim, 1898, p.40).

Belief and confidence in the existence and capabilities of these supernatural spirits rest on personal convictions and not on proof, which reveals *faith*. The delineation of these religious assumptions to everyday life leads to constant, steadfast and systematic approaches to divinity and world order, i.e. *faithfulness*.

I/ 1.2. Religion as community

Although *faith* and *faithfulness* are private matters, they can be shared by several people gathered in a fraternity considered

> not only a sacerdotal brotherhood; it is the moral community constructed by all believers of the same faith, laypeople and priests (Durkheim, 1898, p.63)

Community members are *laypeople*, *parishioners* or *churchgoers* determining the explanatory capabilities of deities and appropriate procedures for communicating with them. These *rites* and *liturgy* form the language of the congregation manifested in *prayers* and *praises* (Lévinas, 1969; 1974; 1975). In fact, *liturgy* is the usual procession of events in the course of the worship, while *rites* relate to their ethno-cultural construction (Weber, 1922).

Once constituted, the religious community sets the boundaries of the *Sacred Sanctuary* through definitions of *sacred* and *profane* (Durkheim, 1898; Eliade, 1959), because

> for the religious person, *space is not homogenous*; it evidences discontinuities, ruptures: there are parts of space that are qualitatively different from others. On the contrary, for profane experiences, space is homogenous and neutral: no discontinuity qualitatively differentiates its various parts (Eliade, 1959, p.25-26).

Believers conduct themselves as the *wardens* of the *Sacred Sanctuary*, i.e. the premises in which gods are prayed and praised, viz. the church building.

> In order to point out the non-homogeneity of space, as experienced by the religious person, one can refer to a banal example: a church building, in a contemporary city. For the believer, that church is part of another space than the street where it is located. The gate that opens to the interior conveys a form of continuity. The threshold that separates both spaces conveys at the same time the distance between both modes of being: profane and religious. The threshold is as the same time the boundary that differentiates both worlds, and the paradoxical place where both worlds communicate, where one can move from the profane world to the sacred world (Eliade, 1959, p.28).

Hence, religion encompasses the places where devotees may share their divine experiences with other believers *qua churchgoers*, the collection of church buildings devoted to the same deities forming the *Church* (Schoenherr, 1987; Weber, 1922). When attending the one or the other church building, believers are considered *parishioners*. In brief, the label employed for characterising them informs on the nature religion. Indeed, if only believers, they are in an individualistic scheme, whereas *churchgoers* erect multiple *Sacred Sanctuaries* to address common divinities, *parishioners* visiting one branch thereof. In fact, the term employed reflects religious institutionalisation and space occupation.

When institutionalised the religious community becomes a *congregation*, which

> arises in connection with a prophetic movement as a result of routinization (Weber, 1922, p.452),

which leads either to *church*, *denomination* or *sect*[7]. In fact, these three terms correspond to three stages of religion development. At its beginning, it is a *sect* operating clandestinely, because the movement is considered a danger for the established political and moral order. This has been the case of Christianity, Pilates and Herod prosecuting and sentencing Christians to death[8]. Henceforth, the notion of *sect* has much evolved, so that it has become nowadays

> a voluntary association [admitting] only persons with specific religious qualifications (Weber, 1922, p.56).

Therefore, people are involved in expensive training programmes to be religiously qualified, which allows later commitment to enrol new people from outside, who will on their turn attend these sessions (Schoenherr, 1987).

> Based on a restricted association of individual local congregations [… this] makes membership conditional upon a contractual entry into some particular congregation (Weber, 1922, p.456).

Once people can recruit new members, they enter a total institution, in which every aspect of life is framed by the fraternity: they marry other members and dwell in community accommodations, while their children are educated and trained in congregation schools. Lastly sect leaders operate *qua* charismatic prophets capable of attracting new people (Iannaccone, 1988) impressed by

> a community of personally charismatic individuals (Weber, 1922, p.1164).

In fact, the characteristics of such a religious organisation make its spirituality questionable, as

> the church differs from the sect by considering itself the trustee of a 'trust fund' of eternal blessings that are offered to everyone; as a rule, it is not joined voluntarily, like an association, but its members are born into it; hence even those who lack religious qualification, who are heretical, are subject to its

[7] This thesis will not discuss the sect-to-church shift, although it is a significant realm of the sociology of religion.
[8] See for instance Matthew 2:1-22; 14:1-6; Mark 6:14-22; Luke 3:1-19; 23:7-15.

> discipline […] Four features characterize the emergence of a *church* out of a hierocracy: 1) the rise of a professional priesthood removed from the 'world', with salaries, promotions, professional duties, and a distinctive way of life; 2) claims to universal domination; that means, hierocracy must at least have overcome household, sib and tribal ties, and of a church in the full sense of the word we speak only when ethnic and national barriers have been eliminated, hence after the levelling of all non-religious distinctions; 3) dogma and rites (*Kultus*) must have been rationalized, recorded in holy scriptures, provided with commentaries, and turned into objects of a systematic education, as distinct from mere training in technical skills; 4) all of these features must occur in some kind of a compulsory organization. For the decisive fact is the separation of charisma from the *person* and its linkage with the institution and, particularly, with the *office* (Weber, 1922, p.1164).

A religion can operate within a *denomination*, i.e. like a congregation within the church (Brinkerhoff, 1978; Luidens, 1982; Pearson, 1969). Although faith is the same, local ways and means for the accomplishment of the church project may vary for ethno-cultural reasons, especially if the congregation is present worldwide (Brinkerhoff, 1978; Weber, 1922). For instance, Roman Catholicism admits numerous denominations, as the Benedictines, the Franciscans, the Opus Dei, the Immanuel, etc. Similarly, Protestantism can be considered a meta-level for numerous denominations, as Reformed, Lutherans, Calvinists, Methodists, Evangelists, etc. Thus, the *Church* is a confederation of local *denominations* administered through common doctrines.

I/ 1.3. Religion as doctrines

Once institutionalised, religion counts on a *clergy*, whose members have specific skills and status in the congregation (Weber, 1922. P.1164): *qua* vocational priests, they work full-time on establishing contact with the deities and coaching their flock. In fact, they manage the community *religious beliefs system* (Durkheim, 1898; 1902; Eliade, 1959; Weber, 1922) revealing the specificity of the church through codification of good and evil, holy and ugly/blasphemy, sacred and profane, etc. These symbols formalise interpretation of deities' will and expectations, as if clergy members were telling community truth through the beliefs system (Ricœur, 1991).

Systematic and standardised procedures uphold the formalisation of the beliefs system and form the community *theology* (Derrida & Wieviorka, 2001; Latour, 2002a), viz. the science of God, clergy members being identified as those who may know Him and His essence through the study of His utterances and realisations. As scientists, theologians model and represent deities and hide behind their methods. The latter *ipso facto* are not to be contested and lead to laws predicting God's reactions to human conduct. In effect, knowledge of God allows them to dominate and lead the religious community. However, despite scientific claims, theology is a hermeneutic work on deities (Ricœur, 1991) [9].

Depending on the religious community, theologians may have responded to a calling or been selected personally by God. In both cases, they intermediate between deities and mankind through various methods, diversity in interpretation reflecting various theological doctrines. Moreover, even within a community several theologies may exist. If these do not converge to a common understanding of God and live separately, new independent denominations can be formed[10]. In fact, to a denomination corresponds one way of conceiving, praying and praising deities, while a church can count on numerous theologies. Thus, church leaders are commissioned to coordinate the clergy work on the field and ensure consistency of local doctrines with those of the church (Weber, 1922).

In conclusion, religion encompasses individual perceptions, collective constructions and normative views. Individual encounters with the Holy are underpinned by belief in deities (*Faith*) steadily capable of explaining the world order (*Faithfulness*). When these convictions are shared by several people, a *congregation* is informally created, in which devotees recognise the *clergy* as a legitimate authority qualified for designing and managing the *Religious Beliefs System*, norm issuance and coordination of local practices being parts of their administrative tasks. In fact, the paradox is that, despite universalistic claims, religions are coping with ethno-cultural diversity of practices.

[9] Consistent with these views on theology, this dissertation positions itself in a hermeneutic scheme.
[10] This thesis will not address issues in the construction of the official theology and will therefore deliberately leave aside theological disputes.

I/ 2. Diversity issues

Tautologically, diversity opposes homogeneity, while heterogeneity can be methodologically assessed from the observation of more than two units (Barth, 1969; Weber, 1922). Indeed, one individual conveys characteristics, while two outline similarities and differences. Three or more show convergent and divergent trends. Hence, approaches to diversity in social contexts shall rest upon factors enabling the classification of objects into more than two categories. Hence, the most relevant concept for cultural diversity is race or ethnicity (Weber, 1922, pp.385-398)[11], because

> behind all ethnic diversities there is somehow naturally the notion of the 'chosen people', which is merely a counterpart of status differentiation translated into the place of horizontal co-existence (Weber, 1922, p.391).

This section conceptualises diversity through ethnicity considered subjective membership in a community and group identity.

I/ 2.1. Ethnicity as subjective community membership

When speaking of ethnicity, the very danger is racialism (Fenton, 1999) pretending to categorise people on the basis of objective criteria, e.g. physical appearance or skin colour. These items would determine perceptions of life and conduct, racialist perspectives concluding on the objective superiority of a group over others. Since the 70's, relativism in anthropology has led to regard diversity (ethnicity) as a subjective phenomenon (Banks, 1996; Eriksen, 1993; Fenton, 1999; Haviland et al., 2005; Scupin, 1998; Smith & Young, 1998; Weber, 1922) already intuited by Weber (1922).

> We shall call 'ethnic groups' those human groups that entertain a subjective belief in the common descent because of similarities of physical type or of

[11] The notion of ethnicity is prevalent in Anglo-Saxon countries and especially in the United States. Contrarily, it is relatively unbeknown in continental Europe, where it has been strongly related to the racial question following inter-community conflicts (Banks, 1996). In Germany, in France and in Sweden, race and ethnicity are none of concern. In the three languages, the term '*race*' is utilised less freely than in English, because it relates to racism and racist perceptions (Eriksen, 1993; Fenton, 1993). Moreover, the term '*ethnicity*' has approximate translations into French (*ethnicité*) and Swedish (*etniciteet*) and none in German. In the former two languages, its use is often problematic, is confusing and refers to racialism too.

> customs or both, or because of memories of colonization and migration; this belief must be important for the propagation of group formation; conversely, it does not matter whether or not an objective blood relationship exists (Weber, 1922, p.389).

In Weber's note, ethnicity embraces subjective conscious revelation of the individual through *language*, *ancestry/descent* and *kinship*. Indeed, people first form linguistic communities to enable communication with *same others* because they need to understand and be understood by them (Lévinas, 1987). Therefore, *a priori* common language is the community expression device *par excellence* manifested in linguistics, arts or sciences. Notwithstanding, Eriksen (1993) regards it as the vernacular tongue spoken in given confines, be it written or not. Specific to a community, it is an element of group identification.

Qua the main communication vehicle, language often relates to common historical background or roots and must be therefore supplemented with ancestry/descent (Eriksen, 1993; Fenton, 1999), which stresses past experiences sharable with others. However, actuality is none of concern; indeed, memories may be real or fictive. In the latter case, they are *community mythology* (Eriksen, 1993; Levi-Strauss, 1952; 1958; Mauss, 1954), comprehending narratives, characters and symbols in which people can recognise themselves.

Ancestry symbolises a vertical relation to the group and entails time, whereas kinship represents a horizontal linkage addressing space. In fact, the connection is feeling of belonging to the same family, which does not rest on blood or filiation, but is created and maintained through the mythological drivers of ancestry, willingness to belong to the family replacing blood. Hence, ethnicity can be characterised as the association of individuals willing to belong to a linguistic and historical fraternity, viz. the anthropological construction of the ontological self (Levi-Strauss, 1958).

In conclusion, ethnicity is an expression of constructed group specificities and a way of manifesting alterity *vis-à-vis* anthropological communities (Fenton, 1999). Indeed, the collective self is the aggregation of individual experiences of oneself, the Other and the non-self. The person can discover through his own experiences what makes him an ontological being, i.e. his characteristics as a species member and specificities within it. In fact, ethnicity outlines the ontology of the selves constituting the group and enables differentiation from

others (communities and individuals). Thence, it is the anthropological expression of ontological alterity.

I/ 2.2. Ethnicity as group identity

> Shared political memories or, even more importantly in early times, persistent ties, with the old cult, or the strengthening of kinship and other groups, both in the old and the new community, or other persistent relationships […] The ethnic differences that remain are, on the one hand, aesthetically conspicuous differences of the physical appearance (…) and, on the other hand and of equal weight, the perceptible differences in the *conduct of everyday life* […] These things concern one's conception of what is correct and proper and, above all, of what affects the individual's sense of honor and dignity (Weber, 1922, p.390-391).

The individual first learns community *values*, which relate to the common conception of good and evil, holy and unholy, beautiful and ugly and are seen as common references to apprehend the world order. *Qua* tacit knowledge, they underpin the cohesion of the ethnic group (Scupin, 1998) and can be only approximated or imagined by external people (Berry, 1990; Harris, 1990; Left, 1990). Hence, *values* are a common base for ethnicity and religion, consistency of both shaping community culture (Fenton, 1999).

At the same time, the ethnic self is taught community *beliefs*: through myths and stories, elder group members transmit *die Weltanschauung* underpinning values. In fact, *beliefs* encompass community position and role in society across space and time and reflect conceptions that fraternity members have of themselves. Hence, they supplement ancestry and kinship *qua* assumptions to which the individual adheres, i.e. group ideology.

Lastly, the ethnic group develops *norms* determining explicit duties and commitment for every community member (Scupin, 1998). In fact, as they apply worth conceptions of good and evil, holy and ugly, sacred and profane to the practice of everyday life (Certeau (de), 1984), they dictate and allow to appraise individual conduct within the community. Hence, they can be seen as the interpretation of group values and beliefs imposed through habits and written regulations, community deans being *ipso facto* depositaries of knowledge about the

Ancients as if they were administering the science of community ancestry and kinship.

Ethnicity and religion have *values, beliefs* and *norms* as a common base, match or mismatch of both being an issue. Indeed, they rarely perfectly overlap, which leads church members to cluster with people from the same ethnic community and

> live in sharply segregated proximity to one another (Weber, 1922, p.388),

Weber notes that large *churches* can be characterised as *federations of denominations* in which local *values*, *beliefs* and *norms* translate religion into ethnic terms. Indeed, ethnicity prevails locally, because global churches cannot be strong if they are strict (Iannaccone, 1994; 1996): oppressed people could quit and form alternative fraternities. Hence, pervading ethnic communities requires religious adjustments, church leaders ensuring cohesion and convergence of conduct globally. Locally, the routinised conduct of worship reflects ethnic appropriations of religion, viz.

> 'ways of operating' or doing things [which] no longer appear as merely the obscure background of social activity (Certeau (de), 1984, p.xi).

In conclusion, ethnic deans manage the community in their capacity as wardens of collective memory. Actually, as in primitive societies, in which the tribe chief was also the religious leader (Freud, 1913; 1927; Levi-Strauss, 1952; 1956; 1958; Mauss, 1954), they are nowadays still considered the most knowledgeable persons about the origins and currency of the community (Weber, 1922), especially in ethnic minorities.

I/ 2.3. A typology of ethnic groups

Although ethnicity consists of the subjective membership in a group based on language, ancestry and kinship, and entails the acquisition of values, beliefs and compliance with norms, it is not a homogeneous phenomenon. Therefore, Eriksen (1993) formalises these multiple realities in a typology of ethnic groups: *urban minorities*, *proto-nations*, *ethnic groups in plural societies*, *indigenous minorities* and *post-slavery minorities*.

Urban minorities accompany the development of urbanisation and correspond to commercial occupations in urban environment, e.g. Chinese merchants in the West Indies. Proto-nations are communities claiming or exercising self-governance within a given country, e.g. Kurdish people in Turkey (through conflicts) or every canton in Switzerland (peacefully). In plural societies, ethnics groups are composed of immigrant minorities constituting themselves as kin communities, e.g. Malays in China. Indigenous minorities are peoples dispossessed by colonial settlements, as Maoris in New Zealand (Kim, 2004; In press), first nations in Canada (Neu, 2000), or Aboriginals in Australia (Gibson, 2000). In fact, remembrance of colonisation is also manifested in post-slavery minorities, i.e. descendants of people enslaved into the New World and concerned with the middle passage (Naipaul, 1999). It transpires that most ethnic groups are minority groups, but proto-nations, as if Eriksen's model failed to approach historic majority ethnic groups.

Therefore, Banks (1999) adds *historical ethnic groups* to that typology. These are ethnic groups originally inhabiting and ruling the territory across centuries. In homogenous countries, ethnicity and nationality can match, as in Sweden, whereas they do not in immigration soils or former colonial empires. There, various ethnicities either co-exist alongside the historical ethnic group (as in the Netherlands, Spain and Portugal), or they are integrated/assimilated to reactive majority ethnic claims (as in France and the United States). In the former case, historical majority ethnicity is reconstructed *ex post*: ancestry is rediscovered or claimed, while ancient kin solidarities are emphasised.

In conclusion, ethnicity is disconnected from nationality and race, as it is the subjective adhesion to a community based upon *language*, *ancestry*/*descent* and *kinship*, fraternity cohesion and perennial grant resting upon *values*, *beliefs* and *norms*. As in religion, these structure perceptions of life and conduct. In fact, religion and ethnicity overlap, the latter underlying the multiplication of denominations (i.e. diversity). Indeed, ethnic groups live segregated from each other and have diverse religious practices, even within the same church in which need for coherence calls for controls and accountability systems.

I/ 3. Accountability issues

In Christian morality, accountability systems have a twofold purpose: coordinating individual practices and linking people to God (Carney, 1973), Who is the supreme body above selves (Laughlin, 1990). In fact, spirituality leads the believer to give the Lord accounts of his life, although

> for God, Who is capable of unlimited perception, there would be no signification distinct from the perceived reality; understanding would be equivalent to perceiving (Levinas, 1972, p.9)

Combining God's omniscience with the impossibility to know Him directly should make accounts unnecessary. Hence, religious accountability is a human concern involving other stakeholders than the Lord and entails

> the giving and demanding of reasons for conduct (Roberts and Scapens, 1985, p.447).

This section addresses successively the three issues of accountability: *for what*, *to whom* and *by which means*.

I/ 3.1. Accountability for conduct and stewardship

The first question[12] posed is *for what* one is accountable. Answering it should bring insights into the rationale and scope of accountability. Actually, reasons are expected for daily financial and operational conduct (Ahrens, 1996a; b). Operational conduct covers actions undertaken for the completion of the organisational programme, while financial conduct reveals how resources in general and money in particular are used. Obviously, both forms of conduct overlap, actions being undertaken because they are financially profitable while money use reflects organisational priorities. In fact, the finance-operations dichotomy has just a methodological scheme: connecting management accounting and strategy (Ahrens &

[12] Chronologically, this was the first question addressed in accountability researches. Methodologically, understanding the meaning of reasons for conduct should help frame the relation of giving and demanding of accounts. Therefore, my theoretical framework starts from this questioning.

Chapman, 2002).

In a church setting, accountability encompasses both dimensions: the individual must give reasons for the conduct of his everyday life and for wise stewardship of God's gifts (Parker, 2002; Quattrone, 2004a). The latter form is generally considered from a financial viewpoint: balancing budgets to secure the mission on the long run (Irvine, 2005; Hardy and Ballis, 2005; Laughlin, 1990; Lightbody, 2000, 2003), which consists of making God's kingdom come with available resources (Berry, 2005), fructifying His funds through profitable ethical investments (Kreander et al., 2004) or raising money for the completion of the congregation programme (Jacobs, 2005; Quattrone, 2004).

Operations in a religious context consist of telling the Gospel to make God's kingdom come, which entails believers' embodiment in various congregation programmes (Quattrone, 2004a), e.g. aiding outsiders (Gallhofer & Haslam, 2004; Irvine, 1999; 2003; 2005; Irvine & Gaffikin, 2006; Moerman, 2006), educating and training people (see Quattrone, 2004a) or curing souls (see Berry, 2005). In fact, what counts in operational accountability is to direct God's gifts at the completion of His kingdom, such financial conduct purporting to support the mission. In conclusion, the conflation of operational and financial issues in accountability leads religious organisations to account for the conduct of the denominational project through the right use of God's (monetary and non-monetary) blessings.

I/ 3.2. Accountability devices in a religious context

Now that the object of accountability has been framed, this section handles means employed to give accounts of one's conduct: constitution, contract and covenant, double entry bookkeeping, and identification of the right realm.

I/ 3.2.1. Constitution, Contract, Covenant

In a religious setting, accountability is a system, whereby the individual lives in accordance with his faithfulness and the community religious background (Carney, 1973) expressed in the congregation beliefs system, values, norms and theology. Believers' conduct compliance

with these can be controlled through *covenant*, *constitution* and *contract* (Berry, 2005a).

The accountability relation is generally seen as a *covenant* binding God and the self. The former promises His support and eternal life to the latter, who, in turn, is committed to work on His kingdom. Obviously, the nature and content of the covenant are contingent upon the congregation theology whose ontological assumptions are manifested in religious priorities and interpretations of God's will. Moreover, individuals' ontology makes interpretations of the covenant vary from one believer to another, different journies leading to differentiated relations to divinity. Therefore, this accountability device emphasises congregation identity and responds to individualistic expectations.

The second element of accountability in a church setting is legal: *constitution* and *contract*. Constitution is the *Canon Law* driving the congregation through formal orders and regulations ruling power distribution, roles and positions, rights and obligations. Moreover, it also allows contracts to be signed, e.g. appointment or commission contracts for priests. In fact, constitution is an organising accountability (see Law, 1996) framing conduct in congregational terms.

Ministry is the mélange of all three features, ministers devoting their life to God's service: they praise Him and teach His doctrine on a full-time basis. Notwithstanding, their specifc duties depend on their position in the congregation, e.g. a priest is in charge of a parish, whilst a bishop or an archbishop is in charge of a larger division and has other responsibilities. These contractual relations, though, are assimilated to covenant, as ministers are not considered employees, but *office holders* (Berry, 2005, p.264), only laypeople being governed through contracts:

> any relationship between two or more Christians is infused with covenant theology even if there is a constitutional or legal contract that created the authority, responsibility and accountability of the parties (…) It is possible for a requirement for accountability which is legitimate in terms of constitution or contract to be denied by displacing it into a covenant relationship and claiming autonomy (Berry, 2005, p.265).

As the covenant is the promise of a commitment to God, accountability relations consist of proving that one's faithful conduct honours it. In organisational contexts, proof can be given

through double entry bookkeeping, accounting figures reporting conduct (Carruthers & Espeland, 1991).

I/ 3.2.2. Double-entry bookkeeping as the language of accountability

The notion of daily conduct suggests that accountability is grounded in the practice of everyday life (Ahrens & Chapman, 2002; Busco, Giovannoni & Riccaboni, 2007; Certeau (de), 1984; Hopwood, 1994) and cannot

> be read only in terms of compliance with a set of principles according to which managers are required to behave in fulfilling the expectations of the stakeholders. Accountability has to be grounded in individuals' day-to-day ways of thinking and behaving within the organisation and in the set of values, beliefs and attitudes that shape organisational activities and interactions (Busco et al., 2007, p.84).

In *lieu* of complying with guidelines, the believer only has to legitimate consistency of his conduct with the morale of the community through accounts of embodiment in God's Kingdom (Jacobs, 2005; Jacobs & Walker, 2004; Walker & Llewellyn, 2000). In organisational contexts, the giving and demanding of reasons for conduct rests upon a common language: accounting systems (Roberts, 1991; Roberts & Scapens, 1985). Indeed, as the gateway between demanders and givers, numerical figures supply a common visual understanding of events based upon linguistic/communicational practices (Lévinas, 1991; Quattrone, 2008; Roberts, 1991; Roberts & Scapens, 1985), for

> Language, as the manifestation of a reason, awakens in me and in the other what we have in common […] It is practised between beings, between substances who do not enter into their words, but who proffer them [… and] describes the transcendence in which the *other* does not weigh on the *same*, but only obligates him, makes him responsible (Lévinas, 1991, pp.22-28)

Actors practice the accountability system by adopting a pre-existing commonly accepted language, which is accounting in our capitalistic societies (Bryer, 2006b; Carruthers & Espeland, 1991; Chiapello, 2007; Derks, 2008; Ezzamel & Hoskin, 2002; Gallhofer & Haslam, 1991; Lavoie, 1987; Miller, 1997; Miller & Napier, 1993):

> first, […] accounting is a *practice* of entering in a visible format a record (an account) of items and activities. Secondly, […] any account involves a particular kind of *signs* which both *name* and *count* the items and activities recorded. Thirdly, […] the practice of producing an account is always a form of *valuing*: (i) *extrinsically* as a means of capturing and re-presenting values derived from outside for external purposes, defined as valuable by some other agent; and (ii) *intrinsically*, in so far as this practice of naming, counting and recording in visible format in itself constructs the possibility of valuing (Ezzamel and Hoskin, 2002, p.335)

Accounts and narratives about conduct are translated into a universal language: double entry bookkeeping whereby resources (debits) and uses thereof (credits) equal each other. In other words,

> we own a particular amount because at some other time we have given or owe an equivalent amount (Aho, 2005, p.72).

Double entry bookkeeping rests upon the balancing of records expressing in visual and memorisable quantitative (monetary) terms the organisation story (Quattrone, 2004a; 2008). Indeed, conduct and accounting figures mirror each other in

> a form of social relation which reflects symbolically upon the practical interdependence of action: an interdependence that always has both a moral and strategic dimension (Roberts, 1991, p.367).

In fact, strategic issues relate to operations consistency with the organisational project, while morality refers to fairness *vis-à-vis* actuality.

Through systematic debit-credit thinking, double-entry bookkeeping offers protocols for the recording and the disclosure of reports on conduct based upon models evaluating what counts as organisational truth (McKernan & Kosmala, 2007). Hence, accountability systems socialise the individual to understand and satisfy the demander. In turn, the giving of accounts is the sole responsibility of the self and is therefore an individualised practice (Roberts, 1996). In fact, accountability is the systematic interplay between socialising and individualising accounts (Roberts, 1991; Roberts & Scapens, 1985), i.e. a

> chronic feature of daily conduct (Roberts and Scapens, 1985, p.448).

In conclusion, being accountable consists of systematically reporting conduct to the demander, viz. periodically and with respect to a pre-established protocol. Notwithstanding, the contents and form of books vary from one demander to another, different spheres having different realms.

I/ 3.2.3. Accounting for the private, public and divine realm

In accountability relations, accounting figures are considered signs of a commonly accepted language in three spheres (Arendt, 1961)[13]: *private* (the believer himself and the church institution), the *public* (civil society and congregation stakeholders) and beyond, the *divine realm* evidencing that God is '*beyond being*' (Lévinas, 1974; 1975).

> The distinction between the private and public realms, seen from the viewpoint of privacy rather than of the body politic, equals the distinction between things that should be shown and things that should be hidden (Arendt, 1961, p.72).

Irrelevant accounts for the divine realm

This paragraph aims at understanding how to render account to the Lord, Who is supposed to be omniscient, religions resting upon the '*impossibility of escaping God*' (Lévinas, 1974, p.128). Thence, His full access to everything, including my deeds and feelings, makes formal accounts unnecessary. Indeed, the communicative language between Him and believers already exists and is not that of accounting; in *lieu* of this, it consists of prayer and praise (Lévinas, 1974; 1975). Accordingly, accounts for the divine realm are irrelevant, which emphasises their human nature: concerns for the private and public realms.

[13] Arendt calls the three spheres *private*, *public* and *social* realms, content prevailing over boundaries. Consistent with her, I will conflate sphere and realm to the latter term. Hence, when I use the word '*realm*' the reader should understand *scope, rationale and interest of the private, public or divine sphere.*

Theological Accounts for the private realm

In the intimacy of the private realm, the believer should account for religious conduct in terms intelligible to others, although their ontological limitations prevent them from knowing his faith and suggest them focusing on what makes sense to the community, viz. applied theology: the believer must conform to the congregation accounting standards and record conduct with respect of pre-established categories. In a study of the Iona Community, Jacobs and Walker (2004) observe that devotees account for their time and money (amounts and use) on a periodical basis under a format pre-established by community leaders. Actually, they record how much they earn and spend, but also how much time they devote to God (Bible reading, prayers and praises). At the end of the week, they report their individual accounts to the superintendent who can appraise objectives set *ex ante* and religious outcomes observed *ex post*. Thereby, believers account for themselves and the community using the congregation evaluation models for appraising religious conduct.

Similarly, Weber (1922a) observes that Protestant Evangelical congregations expect their members to account for witness (nature and amount) and the amount of new souls gained to the Lord. For instance,

> Jehovah's Witnesses' conversion accounts are typically constructed according to a set of guidelines which reflect the Watchower movement's changing organisational rationale ((Beckford, 1978), p.249)

As in Evangelical Protestant denominations, Jehovah's Witnesses are expected to report their actions to organisational leaders, especially witness of their conversion. They must record what they said, to whom, when and where. Beckford insists that conversion is the core feature of the community ideology. In fact, the community appraises

> appropriate conversion accounts [wherein they] must refer in part to an awareness and acceptance of the terms under which Jehovah's Witnesses are expected to behave in the Watchower Sociey (Beckford, 1978, p.257).

These formal accounts of what people say allow to grasp how they conduct themselves to appraise coherence with community objectives and priorities expressed in theology. In fact, in the private realm, churchgoers account for themselves, others and church leaders, focusing on

what counts for the congregation.

Civil accounts for the public realm

When directed at the public realm, accounting information provided by the church is compliance oriented (Parker, 2001; 2002). Indeed, the public realm is not demanding the same information as the private. Whereas the divine realm is interested in faithfulness and the private in organisational life and congregation coherence through self-accounts, the public is concerned about church position in society. In particular, it is interested in enforcing the law and ensuring the compatibility of the church morale with that of society. Hence, civil accounts are very similar to those of other organisations and inform on how the church uses private and public monies.

Since Laughlin's (1984, 1988, 1990), pioneer works, accounting research has focused on the public realm, which is socially of utmost importance. However, accounting scholars have tended to neglect the other two realms, which make sense to religion in day-to-day life though. Therefore, **this dissertation investigates connections between the divine and private realms through various levels of God subrogation**.

I/ 3.3. Accountability to God through subrogation

Traditionally, religious accountability is directed at the Lord Himself (Weber, 1922), the church building being a place

> where all authority comes from God […] The primary accountability of a Christian is to God and is a matter of theological beliefs and conscience (Berry, 2005, p.263).

In fact, the self cannot know his Higher-Stakeholder (God, see Laughlin, 1990) and can just imagine and represent Him through various pictures, whereof the Other can be part:

> When I speak to a Christian, the relation to God is presented as a relation to another person. It is not a metaphor: in the other, there is a real presence of God

(Lévinas, 1991, p.94).

All these temporal representations conflate faith (beliefs), imagination (approximations), values and norms in substitutive conduct *vis-à-vis* God throughout the accountability relation. Actually, church leaders and members, stakeholders and the self demand accounts in *lieu* of Him, *subrogation* being manifested as

> substitution for another, one in the place of another, expiation (Lévinas, 1974, p.15).

The believer knows neither God nor His expectations and can at best approximate them by faith, which is his privacy. Ontological limitations apply to other account demanders as to him: his approximations are subjected to further calculations by others, essence being never grasped but always approached (Derrida & Wieviorka, 2001). At best, various approximations can converge in cascade and form a '*juxtaposition of (…) knowledges*' ((Hopwood, 1990), p.83), viz. one by subrogator. Hence, to three realms for accounting and accountability can correspond three forms of God subrogation: the self in the divine, churchgoers and leaders in the private and civil society in the public.

I/ 3.3.1. On the self subrogating God in the divine realm

In the divine realm, accountability is driven by faith, the believer being the right substitute for the Higher-Stakeholder *qua* his first interlocutor: when I am speaking to myself, I am speaking to God. Hence,

> why do we give an account to the other? Because we have something to say. But why is this known or represented something said? And even so the recourse to signs does not necessarily presuppose this communication. It can be justified by the necessity the ego finds – in its solitary synthesis of apperception – of giving signs to itself, before speaking to anyone else. […] One can thus even write for oneself [… it] remains a "dialogue of the soul with itself, proceeding by questions and answers" (Lévinas, 1987, p.100)

Self-accountability consists of conducting oneself consistently with one's approximation of God's will, nobody interfering in the divine realm between the Lord and the individual. As

accounts are directed at everyone interested in them, their author, *qua* the first reader, appraises them. Thereby, he approximates his prior calculations one more time as those of anyone else to appraise consistency of conduct with these. In fact, such a reflexive basis makes him practice accountability to oneself and subrogate God *qua* an account demander.

Jacobs and Walker (2004) examine how individuals actualise the accounting and accountability rules developed by the Iona Community. There, every community member self-accounts for daily conduct and appraises consistency with what their faith commanded. In particular, individual financial stewardship and responsible self-management for the accomplishment of God's kingdom should instance self-accountability. Indeed, every member constructs his personal budgets and manages money consistently with what God could have commanded. Obviously, they cannot know His actual expectations and imagine what they could be to conduct themselves fairly. This is self-accountability, as nobody but them may access their beliefs and fairness and appraise conduct consistency with their representations of God's will. In fact, the main characteristic of accountability in a church setting is that it is an individualised practice, only the self being responsible for its accountability.

Although people's fairness can be neither appraised nor controlled, others can observe its manifestations. Thus, self-accountability is restricted through the imposition of formal accounts visible to others.

I/ 3.3.2. On the church subrogating God in the private realm

The private realm is that of the fraternity, where the believer is to give accounts for conduct to church members and leaders. As he lives within a religious community, he must demonstrate conduct consistency with the common approximations of God's will manifested in the congregation

> theology in the guise of ontology (Cohen, 1985, p.1).

Theology appears as a substitute overwhelming churchmen ontological limitations. Indeed, it posits congregation approximations as the community truth about God with which conduct

must be consistent. God subrogation by the church leaves little room to self-accountability:

> The individual opens himself up to human place in terms of state, institutions, politics. Even the authority of the religious is imposed through theologies, in the truth of Reason, in the freedom of the *I* (Lévinas, 1991, p.163).

Although accountability is driven by God and practiced by faith, others subrogate Him and the believer through theologies. Indeed,

> the other in the same is my substitution for the other through responsibility, for which I am summoned as someone irreplaceable […] The overdetermination of the ontological categories is visible, which transforms them into ethical terms. In this most passive passivity, the self liberates itself ethically from every other and from itself. Its responsibility for the other, the proximity of the neighbor, does not signify a submission to the non-ego; it means an openness in which being's essence is surpassed in inspiration (Lévinas, 1974, pp.114-115).

Ministers are legitimate subrogators of God, because, *qua* scientists of His speech, they are in great proximity to Him allowing them to approach His essence.

> Proximity, as the "closer and closer", becomes the subject. It attains its *superlative* as *my* incessant restlessness, becomes unique, then one, forgets reciprocity […] Proximity is the subject that approaches and consequently constitutes a relationship in which I participate as a term, but where I am more, or less, than a term […] The representation of signification itself born in the signifyingness or proximity in the measure that a third party is alongside the neighbor. […] Proximity does not resolve into consciousness a being would have of another being that it would judge to be near inasmuch as the other would be possible for one to take hold of that being, hold on to it or converse with it, in the reciprocity of handshakes, caresses, struggle, collaboration, commerce, conversation. (Lévinas, 1974, pp.82-83)

Qua God scientists, clergy members exert hierarchical control over selves, while church members impose social controls (Jacobs & Walker, 2004; Latour, 2002b; Parker, 2001). Both forms of control (vertical and lateral) are the ontology of accounts directed at the private realm and express a dual subrogation of God by the church. Quattrone (2004, 2008) evidences vertical controls in a study of accounting and accountability in the Society of Jesus, while Jacobs and Walker (2004, 2008) demonstrate the functioning of lateral controls in the Iona

Community.

Quattrone (2004, 2008) reasons that church accountability is a substitute to God accountability, because the believer cannot know the Lord and therefore practice accountability to Him. Hence, church hierarchy serves as accountability driver in this world. In fact, the Society of Jesus was structured as a military order to solve the ontology problem: at the head was a peer-elected General commissioning prefects in provinces. The latter were accountable to him for their jurisdiction, e.g. parishes, schools and homes for widows and orphans, viz. congregation operations. Beside them, procurators were commissioned to manage province resources and reported incomes and expenses to the General. Beneath them, priests were to report accounts of their flock (mainly sacraments, sins and indulgences) on a periodical basis, which appeared as the organisation memory and driver of individual and collective accountability. Hence, the hierarchical structure, through accounting and vertical controls, appeared as an ontological means to hold people accountable to God for their conduct: Church represented by its General in *lieu* of the Lord. In conclusion, vertical accountability emerged to ensure convergence of multiple interests around the absolute project of the Catholic Church through an imposed conception of God.

Jacobs and Walker (2004) show how lateral accountability and controls in the Iona Community reveal God subrogation by congregation members. Actually, every community member daily keeps a personal book with all his actual and forecasted incomes and expenses. For their personal accountancy to be meaningful to the Community, they send monthly their budgets and actualisations to a buddy (neighbour) in charge of monitoring them. In turn, they control the controller's accounts, everybody observing others and being observed by them. In fact, individual fairness is appraised by *same others* acting *in lieu* of God, lateral accountability revealing multiple ontologies driving administrative and authoritarian representations of fairness (Law, 1996; Roberts, 1996). In conclusion, through social lateral controls, congregation members subrogate God in the accountability relation.

I/ 3.3.3. On civil society subrogating God in the public realm

The public realm is the world in which the congregation operates, viz. civil society, As devotees work on God's kingdom through societal projects: schooling trains people to social life while social work purports to socialise outsiders. Hence, a congregation operates within a territory and addresses the world *qua* an economic actor , as

> every practical relationship with the world is representation, and the world represented is economic. There is a universality of economic life that opens it to the life of being ((Lévinas, 1975), p.166).

In the relation to economic others, accountability moves from the *private* to the *public realm* (Arendt, 1961). In fact, the religious organisation is not only accountable to God directly (*private realm*); it becomes accountable to its external stakeholders, i.e. civil society (*public realm*).

For Lévinas and Arendt, secularisation (economisation) of the sacred emphasises the impossibility to access the divine realm. Indeed, the self has no full access to the Divine but only to temporal concerns: every undertaking is marked by temporality and can be the fact of secular bodies. If it is made by a congregation, it becomes sacred to religious people but remains secular to laypeople (Booth, 1993; Laughlin, 1988). For instance, congregations can educate children and adults, or perform social work as secular organisations do and are therefore regarded as regular charities. This allows them to collect money from the public, receive grants, legacies and government subsidies (Anheier & Salamon, 1996; 1997; Collier, 2005; Connolly & Hyndman, 2000; 2001; 2004; Laughlin, 1996). In turn, government agencies and donors are demanding accounts of public money use (Gray, Bebbington & Collison, 2006; Irvine, 2003; O'Dwyer & Unerman, 2007; Unerman & O'Dwyer, 2006a; b) because their monies enable the conduct of the congregation project. Therefore, practicing accountability to civil society is part of accountability to God: stakeholders implicitly subrogate Him in the public realm.

In conclusion, accountability in a religious setting consists of giving and demanding reasons for day-to-day conduct appraised in accordance with a religious covenant made with God (*divine and private realms*). Reasons are given through accounting figures, which are the language of accountability. Although records are supposedly directed at God, the impossibility to know Him leads all actors to subrogate Him. First, the self (*divine realm*) approximates His will and conducts itself accordingly, followed by the church (*private realm*) exerting dual vertical and lateral controls and by civil society (*public realm*) demanding formal accounts of money use.

Conclusion

Religion appears as the interplay between individual experience, community and doctrines based on beliefs systems, values and norms manifested in faithfulness. When operating within a community, it becomes a church, a denomination or a sect managed by a scientific elite (theologians *qua* scientists of God). These scholars define the context of giving and demanding reasons for conduct and coordinate local religious practices, which may differ from one branch to another. Indeed, a church can be characterised by diversity.

Diversity is understood as ethnicity, i.e. subjective belonging to a group grounded in common descent/ancestry, kinship and language. As a community, the ethnic group relies on beliefs, values and norms. Remarkably, notional features of ethnicity are similar to those of religion (values, norms and beliefs), both partly overlapping. Therefore, the understanding of the traits of ethnicity may help understand religion. Kinship, ancestry/descent and language shall help understand different religious practices.

Accountability is regarded as the interplay between demanding and giving of reasons for conduct based on common rules for justification: *covenant*, *constitution* and *double entry bookkeeping*. Covenant is the mere fact of the individual who promises and declares provisional conduct, while constitution is the legal system of the community (norms). Double-entry bookkeeping, *qua* the language of accountability, is the legitimation process codification. In fact, accountability appears as a practice of Christian morality and entails

appropriations of God's will. For ontological reasons, it can be only approximated by the self (*God subrogation by the self in the divine realm*), the church (*vertical and lateral God subrogation by church leaders and churchgoers in the private realm*) and implicitly civil society (*God subrogation by stakeholders in the public realm*). In conclusion, accountability is reveals a cascade of approximations and subrogations upheld by controls.

Religion and ethnicity overlap. So do accountability and religion. Syllogistically, ethnicity and accountability should too. In the former two relations, norms are the gateway between the notions, while language connects ethnicity to accountability. The dissertation purports to understand how everyday (religious) conduct reflects influences of ethnicity on accountability practices, viz. connections between religion, ethnicity and accountability. In the figure below, the blue triangle, *qua* the connection point of the three circles is the realm of the empirical study.

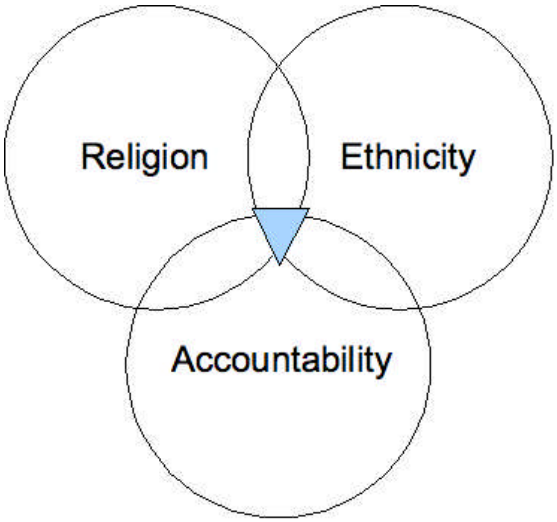

Figure I/1. Positioning religion, ethnicity and accountability

Chapters II and III focus on how accounting research has positioned accounting *vis-à-vis* religion and diversity. Referring to their onto-epistemological conclusions, Chapter IV details the methodological positioning of the thesis.

Chapitre I. Conceptualiser religion, ethnicité, *accountability* et comptabilité

La présente these traite de la question *comment une conduite (religieuse) quotidienne peut metre en evidence les influences de l'ethnicité sur des pratiques d'*accountability. Le présent chapitre doit servir de préambule à la thèse. A cette fin, il pose le cadre conceptuel et théorique qui guidera toute la réflexion. Il définit *religion*, *ethnicité* et *accountability*.. Il présente également les principaux enjeux liés à ces concepts et à leur utilisation ou application. Enfin, le croisement des trois séries d'enjeux conduit au cadre théorique d'ensemble. Compte tenu de la sensibilité des questions abordées, ce chapitre est crucial pour la compréhension de la thèse. Tout au long du chapitre, une discipline déconstructionniste[14] systématique a été adoptée, aux fins de fournir des définitions décontextualisées et dépourvues de l'essentiel des préjugés imaginables. Pour cela, la démarche tentait d'approcher l'essence des choses, conformément à l'onto-phénoménologie d'Emmanuel Lévinas et d'Hannah Arendt.

Fondée sur une heuristique de compréhension[15] de l'*étant*, la présente posture suit un continuum dont le point de départ est l'individu. Religion, ethnicité et *accountability* ont l'*étant* comme socle commun. C'est le même *étant* qui est à la fois religieux, ethnique et redevable (*accountable*). La rencontre des trois concepts et séries d'enjeux se fait au niveau de l'*étant*. La construction des trois phénomènes résulte du rassemblement de plusieurs *étants*. Cependant, les trois types de communauté divergent, en ce sens qu'elles ne reposent pas sur la

[14] Although *deconstruction* is attributed to Derrida, Lévinas' onto-phenomenological approach has been deemed as a variation on Derrida's. Accordingly, the present label does justice to Derrida by mentioning that he was the founder of the constructionist movement.

[15] I draw the attention of the reader on that phenomenology studies conscious phenomena. These inform on *being* but do in no way seek to define it. Defining the *being* is the finality of metaphysics. Phenomenology does not address the *essential* questions of metaphysics. Albeit, it refers to metaphysics.

même base conceptuelle. Enfin, une conceptualisation d'ordre phénoménologique appréhende la religion, l'ethnicité et l'*accountability* sur le fondement des moyens utilisés pour leur construction et ce qui y est rattaché. La définition de ces trois termes apparaît comme la conclusion du processus de construction théorique.

Le chapitre est divisé en trois parties. La première conceptualise la religion comme une expérience avant tout individuelle puis partagée avec d'autres *étants* similaires dans une communauté (Lévinas, 1969 ; 1975 ; Weber, 1921, 1922). En tant que communauté, la congrégation repose sur des doctrines constituées de valeurs, de normes et de croyances collectives administrées par un clergé, scientifiques du divin. La taille et la localisation géographique de la congrégation religieuse (au sens de Weber) pose en filigrane des questions relatives à la diversité des pratiques dans l'espace.

La deuxième partie voit l'ethnicité comme l'appartenance volontaire et subjective à une communauté (Eriksen, 1993 ; Banks, 1996 ; Fenton, 1999). C'est la collection de membres partageant le même désir qui construit la spécificité d'un groupe ethnique. Pour cela sont mobilisés une ancestralité (*ancestry*) et des racines communes ainsi qu'une parenté (*kinship*), fussent-elles réelles ou mythiques. Toujours est-il que l'ethnicité repose sur la reconnaissance de l'individu dans des ancêtres et une parenté proclamés et revendiqués. Une typologie des groupes ethniques (Eriksen, 1993) met en lumière des préoccupations et des modes de construction différents. On relève des majorités ethniques historiques rurales ou urbaines, des majorités ethniques coloniales. A l'opposé, on trouve des minorités ethniques post-coloniales ou post-esclavage, généralement urbaines ou sub-urbaines. Il est à noter que religion et ethnicité ont des composantes communes (normes, valeurs, croyances) les faisant se croiser (au moins conceptuellement). Ainsi, la compréhension de la construction de l'ancestralité, de la parenté, de la langue et une intelligence du type d'ethnicité doit permettre de cerner les contours des conduites religieuses et partant de l'*accountability*.

La troisième partie présente l'*accountability* (redevabilité) comme un système dans lequel des raisons pour une conduite sont demandées et données (Roberts et Scapens, 1985 ; Roberts, 1991, 1996). Dans un tel système, l'individu doit rendre compte de sa conduite en permanence. Celle-ci peut concerner aussi bien l'utilisation de l'argent qui lui a été confié que la manière dont il conduit le projet organisationnel (Ahrens, 1996a ; b). En un mot, l'*accountability* est financière ou opérationnelle. Dans un contexte organisationnel, l'outil

privilégié de la relation d'*accountability* est sans conteste la comptabilité, en cela qu'elle restitue l'histoire des conduites dans un langage intelligible pour autrui et agréé par lui (Roberts, 1991 ; 1996 ; McKernan et Kosmala, 2004 ; 2007). Celle-ci répond à une logique de catégorisation du comportement en dettes (crédit) et en actions (débit) (Gambling, 1977, 1985, 1987 ; Gallhofer et Haslam, 1991 ; Hopwood, 1994). En effet, « *le langage de la comptabilité a pénétré les discours politiques et organisationnels. Nous avons même été habitués à parler de nous-mêmes en termes d'actifs, de dettes, de ressources, de bilans ; et ce faisant, les possibilités pour l'action ont radicalement changé* » (Hopwood, 1994, p.299).

Dans un cadre religieux, l'*accountability* repose sur une constitution (les normes de fontionnement), un engagement (*covenant*) et une spiritualité comptable (Berry, 2005) et est destinée à Dieu. L'individu et le groupe pratiquent l'*accountability* envers Dieu. Or, l'hypothèse d'omniscience de l'Eternel rendent caduque la reddition de comptes. Force est de constater que l'*accountability* envers Dieu est pratiquée lorsque l'individu et le groupe se révèlent redevables auprès des parties prenantes qui viendront le subroger. Les chefs religieux (Quattrone, 2004 ; 2008), les pairs (Parker, 2002), les parties prenantes extérieures (O'Dwyer et Unerman, 2007 ; 2008) mais aussi l'individu (Jacobs et Walker, 2004) se substituent à Dieu dans la demande de légitimation des conduites. L'*accountability* religieuse consiste alors à approximer les exigences de Dieu et des divers acteurs interférant dans la relation. On voit alors assez aisément qu'*accountability* et religion se recoupent et s'enchevêtrent en grande partie.

En résumé, la religion et l'ethnicité se recoupent. Il en est de même pour l'*accountability* et la religion. Dans les deux relations, les normes permettent d'établir les connexions entre les notions. Le syllogisme voudrait qu'ethnicité et *accountability* se reoupent aussi. Alors, le lien entre les trois pourrait se trouver dans les croyances, les valeurs et les normes qui servent de socles aux trois types de relations et de communauté.

Dans la figure ci-dessus, religion, ethnicité et *accountability* sont présentées en colonnes. En lignes se trouvent leurs composantes. Celles-ci sont groupées de manière thématique, de sorte que des traits communs puissent être mis en évidence. Lues en lignes, les cellules grisées montrent des composantes semblables pour au moins deux phénomènes. On notera que seules deux lignes présentent des traits communs aux trois : les croyances et les normes. Dans ce

contexte conceptuel, la présente thèse a pour objet d'étudier comment une conduite religieuse quotidienne met en lumière les influences de l'ethnicité sur les pratiques d'*accountability*. En d'autres termes, la présente thèse a pour dessein de saisir les connexions entre les trois. La figure ci-dessous résume une nouvelle fois l'enjeu central de ce travail doctoral : le triangle bleu (grisé) montre le croisement des trois et motive à ce titre la recherche. Enfin, la connexion des trois phénomènes ne pourra être comprise qu'à l'aune de la compréhension des cercles religieux et ethniques.

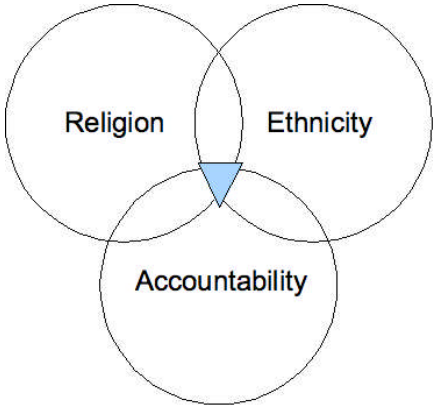

Figure I/1. Positionner religion, ethnicité et *accountability*

Chapter II. Accounting and religion: what linkages?

‘Give to Caesar what is Caesar’s, and to God what is God’s’

- Matthew 22: 21 -

This dissertation purports to address ***how everyday (religious) conduct reflects influences of ethnicity on accountability practices***. Answering this question first requires clarifications about linkages between accounting/accountability and religion, which this chapter does through a comprehensive literature review.

Religion is the combination of a personal experience with the construction of a community ruled by doctrines and theology offering a systematic explanation of the world based upon beliefs in divinities (Durkheim, 1898). The notion of deities entails values defining the sacred and the profane, the holy and the ugly, good and evil (Eliade, 1959) forming a set or principles helping the conduct of one's everyday life. The interpretation of beliefs and values rests upon doctrines and norms issued and enforced by the clergy.

Accounting operates as a system of numerical figures directed at telling the story of their author (Hopwood, 1983; 1987; McKernan & Kosmala, 2004; Roberts & Scapens, 1985) who can be either an individual or an organisation. As part in a system of demanding and giving of reasons for conduct, accounting operates as the language of accountability revealing commonly accepted codes and grammar, which are impersonated in double entry bookkeeping (Roberts & Scapens, 1985; Scapens & Roberts, 1993). A specificity of this linguistic device is that it consists of categorising everyday life in terms of debit/credit (Hopwood, 1994).

This literature review chapter first identifies and describes one by one three streams of research on linkages between accounting and religion (Sections 1-3). The first investigates connections between double entry bookkeeping and religion through the spirit of Capitalism. Although its proponents disagree on the ascription of the latter to one or the other religion, these researches demonstrate similar phenomena through similar stances. The second body of literature neglects the former and argues semantic dichotomies between accounting and religion. The third stream challenges the former and argues accounting is a religious practice. The fourth section draws on a critical reading of the literature on accounting and religion to understand how and why studies on a similar object arrive at opposed conclusions. The critical stance consists of deconstructing the research design of each publication: I will explore how research questions reveal ontological assumptions and epistemological stances

influencing methodology choices consistent with expected conclusions.

II/ 1. Monotheisms, the birth of Capitalism and double entry bookkeeping

This section operates as a prologue to the chapter and aims at recalling religious contexts in which Capitalism and double entry bookkeeping were revealed, i.e. the three Monotheisms. Assuming that double entry bookkeeping has evolved alongside Capitalism (Bryer, 1993; Carruthers & Espeland, 1991; Chiapello, 2007; Miller & Napier, 1993), I am endeavouring to grasp how religions have developed the spirit of Capitalism and accounting. Therefore, I deliberately leave pre-capitalistic modes of accounting aside. Notwithstanding this, I hereby acknowledge other pieces of work on Pharaoh accounting in Ancient Egypt and Mesopotamia (Ezzamel, 2008; Ezzamel & Hoskin, 2002) or *oikos*-driven Antique Rome or Greece accounts (Derks, 2008). I insist on the historiographical scheme of this section informed not with archives but with interpretations thereof by prior scholars.

II/ 1.1. Monotheisms and the spirit of capitalistic rationality

The best-known researches on the spirit of Capitalism to date have been those of Weber (1921), Sombart (1911) and of Boltanski and Chiapello (2000), Capitalism being commonly understood as threefold economic rationalism (Sombart, 1911):

> (1) There is a *plan* in accordance with which all things are ordered aright. And the plan covers activities in the distant future. (2) *Efficiency* is the test applied in the choice of all the means of production. (3) Seeing that the 'cash nexus' regulates all economic activity, and that everywhere and always a surplus is sought for, exact *calculations* become necessary in every undertaking (Sombart, 1911, p.113).

Sombart's approach to Capitalism is a reaction to that of Weber (1921, 1922).

> Max Weber demonstrated the connexion between Puritanism and Capitalism. In fact, Max Weber's researches are responsible for this book (p.134).

As Weber's definition of Capitalism is scattered all along Band I of *Economy and Society*, one can rely on Boltanski' and Chiapello's (2000) summary thereof. It is

> an imperative to unlimited accumulation of capital by formally peaceful means (Boltanski and Chiapello, 2006, p.4).

Money holders invest their properties in order to make monetary surpluses, which are reinvested and used to acquire goods traded on markets (Derks, 2008), money being the visible expression of capitalistic activity. Accordingly, the spirit of Capitalism suggests that every single person should seek for the maximisation of his/her own surpluses as if this imperative was a moral duty. Indeed, the main social scientists and humanists interested in the spirit of Capitalism have discussed its connection to the development of religion (Aqbal & Mirakhor, 2006; Carruthers & Espeland, 1991; Derks, 2008; Gambling & Karim, 1991; Sombart, 1911; Taqi-Usmani, 2002; Weber, 1921; 1922) and disputed its ascription to one or the other monotheistic religion.

II/ 1.1.1. Protestantism, Judaism and the spirit of North European Capitalism

When addressing the spirit of Capitalism, the most obvious work is that of Weber (1921) on the Protestant ethic challenged by Sombart (1911), who considers Capitalism an offshoot of Judaism. For him, Capitalism was born with trade and baking activities, i.e. in the Middle Ages. In fact, the anchorage of the Protestant ethic in Ancient Judaism establishes semantic connections between both, which do not allow separate treatments (Wax, 1960). Therefore, this section addresses both, starting with Weber's (1921) views.

The Protestant ethic and the spirit of Capitalism

In a study on the religious affiliation of German industry leaders, Weber (1921) observed that these tended to be Protestants rather than Catholics because the Reformation spirit encourages

capitalistic undertaking and success, while money and capital are taboos within Roman Catholicism:

> Among journeymen […] the Catholics show a stronger propensity to remain in their crafts, that is they more often become master craftsmen, whereas the Protestants are attracted to a larger extent into the factories in order to fill the upper ranks of skilled labour and administrative positions. The explanation of these cases is undoubtedly that the mental and spiritual peculiarities acquired from the environment, here the type of education favoured by the religious atmosphere and the parental home, have determined the choice of occupation, and through it the professional career (Weber, 1921, p.6).

Indeed, the Reformation took place in reaction to the Roman Catholic notion of divine grace. Henceforth, to meet God's requirements, the individual must respond His *calling*, which consists of vocational work.

> One thing was unquestionably new: the valuation of the fulfilment of duties in worldly affairs as the highest form which the moral activity of the individual could assume. This it was which inevitably gave every-day worldly activity a religious significance, and which created the conception of calling in this sense (Weber, 1921, p.40).

The unique way of being pleasant to God is to do one's work as well as possible. In turn, God rewards hard workers through compensations. The higher your wage is, the more pleasant to Him you are. Connection to Divine Grace appears later (p.125): the faithful believer must only seek to know what God decided and preserve confidence in Jesus Christ, as

> in practice, God helps those who help themselves (Weber, 1921, p.69).

The self is touched by grace *a priori*, and his responsibility is to accept or refuse it. If he consents to receive it, he will have to work hard to maintain it, God approving personal gift cultivation through capitalistic rewards. However, before responding to His calling, the individual must understand what He planned for him and conduct himself accodingly, following the process detailed below:

> (1) […] the methodical development of one's own state of grace to a higher and higher degree of certainty and percetion in terms of the law was a sign of grace, and (2) […] God's Providence works through those in such a state of perfection, i.e. in that He gives them His signs if they wait patiently and deliberate methodically. Labour in a calling was also the ascetic activitiy *par excellence* for A.H. Francke; that God Himself blessed His chosen ones through the success of their labours was […] undeniable to him (p.84).

God offers His grace for free under the sole condition that the individual agrees to work on developing his gifts, through which he praises Him and witnesses His glory on Earth. Therefore, the Lord sends every person an explicit signal, to which they must respond. If they miss the occasion once, they will just not be rewarded, which is not a punishment. In fact, salvation is just postponed and will come once divine grace is accepted.

Education allows skilled labour and subsequently capital accumulation through high compensations and well-informed investments. In fact, Weber regards this as the most explicit rational way of appraising success and honouring God's blessings. Such thankfulness should then lead the Protestant to pay Him back by funding his congregation. In fact, economic and religious rationalities are mutually supportive: the Protestant ethic incarnates the spirit of Capitalism.

Jews and Modern Capitalism

Sombart (1911)[16] challenges Weber, ascribing the spirit of Capitalism to Judaism rather than to Protestantism, the latter being rooted in the former. Thence, considering Judaism should do justice to the journey of the Jewish people

> For any one who followed them could not but ask himself whether all that Weber ascribes to Puritanism might not with equal justice be referred to Judaism, and probably in a greater degree; nay, it might well be suggested that

[16] When first published in 1911, *The Jews and modern Capitalism* was considered as a philo-Semitic book. Sombart endeavoured to explain how the exclusion of Jews from citizenship throughout Europe led them to construct their belonging to society on different bases. Nowadays, a few Jewish scholars regard Sombart's work in accordance with his later enrolment in National Socialism and take it for anti-Semitic. This chapter takes it as it was first intended, i.e. regardless of Sombart's later political shift and engagement.

> which is called Protestantism is in reality Judaism (Sombart, 1911, p.134).

Along his book, Sombart undertakes an historic explanation of the position of Jewish people in the invention of international Capitalism. For him, indeed, the spirit of Capitalism lies in the context wherein Judaism has evolved throughout Europe since the Exodus. The Jewish People has always been a wandering people and has established where they could find occupations.

> One result of these wanderings was the off-shoots of one and the same family took root in different centres of economic life and established great world-framed firms with numerous branches in all parts (p.119).

In fact, as a nomad people, Jews have been able to trade worldwide, family dispersion requiring trips to meet relatives. On these occasions, visitors brought their overseas experiences and products. Seeing that there was a demand for those, a marketplace could be established, followed by commercial organisations, as

> the Jews had at the very beginning – scattered centres from which to carry on international commerce and to utilize international credit; 'great correspondence' in short, the first necessity for all international organization (Sombart, 1911, p.120).

In fact, since the Exodus, the Jewish People has been able to develop international trade and commercial organisations, i.e. international Capitalism[17]. Furthermore, worldwide family dispersion has facilitated the acquisition of linguistic skills of higher utility in international trade. Progressively, given Christian prohibition of financial activities, Jewish first developed finance and banking in Europe:

> The progress of the Jews to *la haute finance* was invariably as follows. In the first instance their linguistic ability enabled them to be of service to crowned heads as interpreters, then they were sent as intermediaries or special negotiators to foreign courts. Soon they were put in charge of their employer's fortunes, at

[17] Nowadays, the new spirit of Capitalism, as connected to globalisation, seems to do justice to Sombart's views. Globalisation consists of companies operating everywhere. It has become commonplace to deem international trade as a characteristic of the 20th century. Thus, the new spirit of Capitalism is much indebted to the history of the Jewish people and Judaism.

> the same time being honoured through his graciousness in allowing them to become his creditors. From this point it was no long step to the control of State finances, and in later years of the Stock Exchanges (Sombart, 1911, p.122).

Such situations were observed especially in Holland and in England, where Jews were welcomed, whereas they were only tolerated in Latin countries, where they were generally allowed to solely trade money. In fact, they were taking over activities prohibited to Christian citizens. In other European countries, their status was more ambiguous. Whatever their political situation and citizenship, money trade resulted in capital accumulation.

> This in fact was why Jewish wealth was so influential. It enabled capitalistic undertakings to be started, or at least facilitated the process. To establish banks, warehouses, stock and share-broking – all this was easier for the Jew than for the others because his pockets were better lined. That, too, was why he became banker to crowned heads. And finally, because he had money he was able to lend it. This activity paved the way for Capitalism to a greater degree than anything else did. For modern Capitalism is the child of money-lending. Money-lending contains the root of Capitalism […] *In fine*, the characteristics of money-lending are the characteristics of all modern capitalistic economic organizations (p.132-133).

In conclusion, the spirit of Capitalism has historically been incarnated both by Protestantism and Judaism. It has no ways evolved independently from them, the Protestant ethic baring its principles, while Judaism reveals its historical practical development. Given the Jewish roots of Protestantism, it is not surprising that Judaism has developed Capitalism in Protestant England and Holland. Indeed, its spirit has been institutionalised since the Reformation through two religions fought by the Roman Catholic Church. Therefore, in Latin countries (France and Italy), only Catholic forms of Capitalism have been raised since the Renaissance.

II/ 1.1.2. Renaissance Italy's Catholic Church as Latin Capitalism

Most works on the spirit of Capitalism note a further opposition of Sombart to Weber, the former ascribing capitalistic rationality partly to Renaissance Roman Catholicism (Bryer, 1993; Chiapello, 2007; Miller & Napier, 1993; Tinker, 2004) although money has always

been absent from Catholic theologies (Derks, 2008)[18]. In fact, historians of Catholicism have unanimously demonstrated that the Church has operated like a capitalistic organisation in France (Michaud, 1991) and in Italy (Hallman, 1985).

> For most medievalists, the view that the Roman Catholic church energetically pursued its economic interests in competition with other participants in the market at the local, national and international level is standard knowledge (Derks, 2008, p.199).

When working on Catholic Capitalism, they have mainly

> focused upon the venality of the church and particularly upon the fiscal practices of the Roman curia (Hallman, 1985, p.1)

The Roman Catholic Church has historically been driven by the accumulation of income and traded religious services accordingly, e.g. marriage (Davidson & Ekelund Jr., 1997), confession (Aho, 2005) and the cure of souls (Hallman, 1985). Churchgoers were to pay for these to book their seat in Heaven, which characterises an *ecclesial benefice* for the curia, i.e.

> a sacred office, with or without the care of souls, to which a perpetual income is attached. By the end of the Middle Ages, church benefices had become the primary reservoir from which popes rewarded their servants. This system encouraged churchmen to view benefices first as income and only secondarily as sacred offices (Hallman, 1985, p.1).

The accumulation of church income rested upon parishioners, who were to pay all along their lives for religious services. Hence, every Christian was considered a provisional provider of resources for the Church and was recorded in its books as accrued perpetual income unto death (Quattrone, 2008).

> Provision of a benefice by the pope and the cardinals in consistory was only the first step in the accumulation of income (Hallman, 1985, p.19).

[18] For instance, Franciscans have always argued that poverty would make people more attentive to religious matters good owners being more concerned about shielding their property than about being pleasant to God. In the same vein, Benedictines have defended poverty, being rid of property meaning being rid of any worry and being full-time available for God.

Such accrued income and provisions relate to the Original Sin as the basis of Catholic theology. Indeed, since Adam and Eve were excluded from Eden, mankind has been regarded as intrinsically sinning. Therefore, as sinners, all believers were to pay back for their condition, payments addressing what made sense to them on earth, i.e. monetary fees and fines.

> These indulgences, whether granted for a single benefice or several, […] always cite a specific sum of money (Hallman, 1985, p.44).

The absence of redemption and self-justification in Roman Catholicism made the self pay back unto death. Moreover, these perpetual resources could be increased through the work of missionaries converting new people to whom the same rules applied. Hence, the Roman Catholic Church has perpetually been able to accumulate financial resources[19].

These perpetual rents were invested in properties managed to generate additional income, management consisting of alienating properties, i.e. letting or leasing vacancies and receiving instalments as counterparts.

> The assignment of monetary pensions from ecclesial property was not confined to benefices that had been in the pensioner's possession […] Incomes from church benefices were used, then, as a matter of course, to support courtiers, both lay and ecclesiastical (Hallman, 1985, p.52-53)

Moreover, properties could be distributed to reward fair churchmen or churchgoers, faithfulness being viewed as ability to accumulate church income. In fact, individual economic or spiritual effort was rewarded with capital.

> Monetary pensions from ecclesiastical benefices offered another way to reward

[19] In Davidson's and Ekelund Jr.'s (1997) article, the theory of interest is metaphorically applied to the evaluation of provisional rents. The Church accounted for people from birth unto death. The wise insights of its leaders into fecundity and mortality rates allowed to forecast how many living children would bring perpetual resources. Thence, rents from one couple could be multiplied by the expected amount of offspring and their ability to pay the same rent. Actually, the resources of the Roman Catholic Church had followed a geometrical trend, to which worldwide missionary expansion has added arithmetical progression too, which can be summarised in this analytic representation: $\Pr ovisional_rent = \mathrm{Re}\,nt_t \prod_{t=0}^{n} Offspring^t$ §.

> faithful servants (Hallman, 1985, p.107).

The theology of no Roman Catholic congregation has ever supported capitalistic accumulation openly, albeit the Original Sin approach has permitted the capitalistic expansion of the Church. Actually, Sin and need for repentance made the clergy collect monies from their flock, especially in Latin countries, where the Roman Catholic Church has operated as a religious monopoly until the Reformation (Davidson & Ekelund Jr., 1997). Perpetual rents supported by profitable investments in estate and rewards of faithful servants from consistory equity contributed to the accumulation process[20]. In fact, the leaders of the Roman Catholic Church have historically conducted themselves as entrepreneurs and incarnated the spirit of Capitalism in Southern Europe.

II/ 1.1.3. Islam and Middle East Capitalism

Like Protestantism, Judaism or Catholicism, Islam has evolved alongside Capitalism and integrated its aims and methods (Aqbal & Mirakhor, 2006; Gambling & Karim, 1991; Iqbal, 1997; Taqi-Usmani, 2002; Tinker, 2004; Zubair, 1983) on the basis of

> the recognition that there is a basic affinity between the economic scheme of Islam and the capitalistic system (Zubair, 1983, p.3).

Authors unanimously consider Islam has been seeking for the increase of collective wellbeing through reduction of poverty and social inequality, individual efforts being rewarded by Allah. In fact, Islam suggests that every person shall be rewarded in accordance with his or her merits and efforts, i.e.: the higher their contribution is, the higher the reward is. Indeed, private ownership and entrepreneurship support faithful and contribute to increasing collective wealth.

[20] Nowadays, similar rewards from the company's equity are the counterpart of acknowledged effort of performance. Such practices uphold individual accumulation of capital on the basis of the pursuit of the common good. Today incentives utilised in companies seem to play a similar role. Like Jewish people held the spirit of Capitalism, Catholic theologies have surprisingly led to capitalistic practices.

> Islam, like Capitalism, permits private ownership of property including the means of production[1] and grants freedom of enterprise. It holds trade and therefore production in high esteem[2]. Islam is neither opposed to competitive effort nor is averse to the operation of the market forces.

In business transactions, Moslems must honour the principles of the Sharia, namely the imperative of social justice (Gambling & Karim, 1991; Tinker, 2004; Zubair, 1983) entailing that market forces may not lead to undue earnings at the expenses of another believer. Actually, price must reflect value in symmetrical operations, future arrangements, interest and speculation being the strongest distortions. Practically, wages are paid when work is completed; future reimbursements of loans may not of a higher amount than lent. Lastly, wealthier people must share their possessions with the poorest (through alms).

Moslems have developed trade and banking activities in the Middle East since the Low Middle Ages to support the Meccan Trade, i.e. the organisation of the pilgrimage (Crone, 2004). Indeed, if some cannot pay for the pilgrimage, the Mecca is allowed to lend them money, rich pilgrims subsidising the poorest. In Islam, capitalistic undertakings serve to decrease social inequalities[21].

In conclusion, Capitalism has evolved alongside the three monotheisms since the Middle Ages. The Protestant ethic and Judaism have insufflated the spirit of capitalistic rationality and practices in Northern Europe, while the Roman Catholic Church has adopted its principles and techniques in Latin countries on the basis of the Original Sin. Lastly Islam has encouraged capital accumulation to enhance the collective wellbeing of Moslems. In fact, each religion has influenced the evolution of Capitalism through various practices, including accounting, which was revealed (Aho, 2005; Aqbal & Mirakhor, 2006; Gambling & Karim, 1991; Iqbal, 1997; Sombart, 1911; Taqi-Usmani, 2002; Weber, 1922) to give numerical representations of faithful accumulation (Bryer, 1993; Carruthers & Espeland, 1991; Chiapello, 2007; Miller & Napier, 1993).

[21] Interestingly, nowadays the so-called *social Capitalism* or *welfare Capitalism* seems to have borrowed from Islamic principles.

II/ 1.2. Double-entry bookkeeping: revealed rationality

This section relies on prior works on the coincidental birth and development of Capitalism and double entry bookkeeping (Bryer, 1993; Carruthers & Espeland, 1991; Chiapello, 2007; Miller & Napier, 1993) to address only the joint evolution of religions and accounting thinking. Actually, the authors who ascribed the spirit of Capitalism to the one or the other religion have also argued that double entry bookkeeping has risen coincidentally. In particular, Carruthers and Espeland (1991) note that merchants were driven by faith in the Middle Ages and developed accounting as a device for assessing the morale and transparency of business transactions under the patronage of the official religion. In other words, accounting thinking being revealed in the three monotheisms.

II/ 1.2.1. Double entry bookkeeping revealed in Islam

Arab mathematicians might have been the earlier discoverers of double entry bookkeeping (Aho, 2005). Indeed, the discovery of numbers allowed the birth of modern arithmetic and calculative sciences. It is on that basis that Luca Paccioli developed his theory of double entry bookkeeping following the process below:

> Persian, Indian, and Islamic cultures made invaluable endowments to the West's Renaissance. Mathematics and algebra were developed in Arabia before the ninth Century by al-khawarizmi, and subsequently by Al-farabi in the tenth century, Avicenne in the eleventh century, and then by scholars of various ethnicities, all of whom wrote in Arabic (from the ninth to sixteenth centuries). Hellenistic mathematics was translated into Arabic in Baghdad; Christians played an important role because they knew both Latin and Arabic […] Arabs translated Hellenistic mathematics, but they also developed their own: especially in Bagdad's Wisdom House. Muhammad Ibn Mussa al-khawarizmi developed algebra (his book appeared between 813 and 830). Arabs applied arithmetic to algebra, algebra to arithmetic, both to trigonometry, algebra to Euclidian theory of numbers and to geometry. These applications fostered new disciplines, including polynomial algebra, combinatorial analysis (eventually leading to applications algebra, linguistics, and even metaphysics), numerical analysis and numerical resolution of equations and finally, a new elementary

> theory of numbers. Others studies of infinitesimals determinations led to advances in geometry, conic sections, and mechanics, music and astronomy. One consequence was a basic text for the determination of areas and volumes, which were translated from Arabic to Latin by Ge´rad de Cre´mone in the twelfth century […] These early developments in scientific and mathematical competence provided an intellectual and methodological reservoir to be drawn-on by economists and accountants. (Tinker, 2004, p.457-458).

Although, he agrees on the indebtedness to Islam but disagrees on ascribing to them the discovery of double entry bookkeeping, Tinker sees no causal and direct relation between Islamic science and the birth of accounting. At best, the Arab mathematicians have contributed to the emergence of accounting calculations.

Double entry bookkeeping has shed light on commercial transactions between Moslems and informed on the honouring of the Sharia (Aqbal & Mirakhor, 2006; Gambling & Karim, 1991; Iqbal, 1997; Taqi-Usmani, 2002). Indeed, accounting figures revealed business transactions and conduct as their counterpart: when a Moslem held money, the counterpart appeared in the book. Thence, if a transaction spoiled a counterpart, the guilty person was prosecuted, unfair and dishonest conduct being punished, as the Qu'ran recites:

> But your Lord is Most forgiving, full of Mercy. If He were to call them (at once) to account for what they have earned, then surely He would have hastened their punishment: but they have their appointed time, beyond which they will find no refuge (Al-Kahf 18 :58).

> Verily We shall give life to the dead, and We record that which they send before and that which they leave behind, and of all things have We taken account in a clear Book [of evidence] (Yaa Seen 36 :12).

Individual spirituality in Islam is accounting-driven too: believers are to summarise their day-to-day life in books of accounts in which they record good and evil actions and beneficiaries or casualties as counterparts. Good conduct is rewarded, whereas evil conduct is punished. When they pass away comes the Day of Account on which they introduce their Book to Allah, Who can appraise the honouring of Islamic principles through fair double entered records. Hence, these everyday life principles apply to business transactions too, as

> Islam encourages the earning of profits but forbids the charging of interest because profits, determined ex post, symbolize successful entrepreneurship and creation of additional wealth whereas interest, determined ex ante, is a cost that is accrued irrespective of the outcome of business operations and may not create wealth if there are business losses. Social justice demands that borrowers and lenders share rewards as well as losses in an equitable fashion and that the process of wealth accumulation and distribution in the economy be fair and representative of true productivity (Iqbal, 1997, p.43)[22]

Evaluation models and bookkeeping procedures revealed in the Quran are directed at the protection of the individual, accounting regulating social relations through a comprehensive system of rewards and punishments. In fact, double entry bookkeeping has appeared a rationalisation of fiath, making this monotheism rest upon an accounting spirituality upheld by the invention of calculative sciences since its early ages.

II/ 1.2.2. Double entry bookkeeping revealed in Judaism and Protestantism

Islam has so much facilitated the development of accounting spiritualities through the development of double entry bookkeeping that other revealed religions have appropriated its discoveries and inventions. Thus, Judaism has accounted for spirituality since the sixteenth century (Sombart, 1911). Indeed, in Hebraic morale,

> Man is rewarded for duties performed and punished for duties neglected, the rewards and punishments being received partly in this world and partly in the next world (Sombart, 1911, p.144).

As in Islam, Jewish believers are to record in a book every event of their everyday life, the difference being the content of the accounts. Actually, Jewish believers account for duties as for credit (expected by God) and actions as for debit (actual conduct), performed duties

[22] For further insights into revealed accounting procedures, see Al Baqarah 2:225, 2:233, 2:284; Ale'Imraan 3:11, 3:62, 3:199; An-Nisaa' 4:86; Al-Maa'idah 5:89; Al-An'aam 6:34, 6:44, 6:52; Al-'Araaf 7:95, An-Nahl 16:46, 16:47, 16:56, 16:93; Maryam 19:94; An-Noor 24:39; Ash-Shu'araa' 26:113; Al-Qasas 28:78; Al-Ankaboot 29:13; As-Saafaat37:18; Saad 38:16, 38:26, 38:39, 38:53; Ghaafir 40:21, 40:22, 40:27; Ash-Shooraa 42:22; Az-Zukhruf 43:18; Al-Fath 48:25; Qaaf 50:4; Adh-Dhaariyaat 51:60; Al-Haaqah 69:20, 69:26; Al-Jinn 72:13, 72:28; Al-Inshiqaq 84:8.

balancing the account, while neglected commandments do not.

> Whether one is accounted 'righteous' or 'wicked' depends on the balance of commands performed and commands neglected. Obviously this necessitates the keeping of accounts, and each man therefore has his own, in which his words and his deeds, event the words spoken in jest, are all carefully registered. According to one authority (*Ruth Rabba, 33a*) the prophet Elijah keeps these accounts, according to another (*Esther Rabba, 86a*) the duty is assigned to angels. Every man has thus an account in heaven: Israel a particularly large one (*Sifra, 446*). And one of the ways of preparing for death is to have your account ready […] It is difficult to perceive that the keeping of these accounts was no easy matter (pp.144-145).

Accounting records reflect the fairness of the individual's conduct. Capitalistic transactions are accounted for like the honouring of the Shabbat is, dual records revealing how the believer obeys the Eternal's Commandments (Quattrone, 2008). Indeed, he records in a book his biography (daily conduct and duties performed or neglected), which he reports to the rabbi, who then tranfers them to Jerusalem. There, they are inventoried in the Library of Accounts unto he passes away and lives the Judgement Day. In another book addressed to omniscient God, he records his life. Of course, both books must be balanced and similar. In case of perfect match, he is rewarded twice – once on Earth and once in Heaven. In the opposite case, deviant conduct is punished twice until the earthly account is balanced. As only God may judge people, nobody on earth is capable of appraising the faithfulness of someone else's conduct. Mankind justice may not apply. But, on the Judgement Day, God verifies the righteousness of the book addressed to Him and the match of the two books. In case of divergence or mismatch, the overall account is unbalanced and the Jew will have to legitimate the statement. Depending on the persuasiveness of the reasons given, he will be either rewarded or punished forever[23]. In conclusion, the accounting spirituality of Judaism serves as a regulator of individual life, nobody but the believer accessing the records.

[23] The Torah evokes on numerous occurrences that the believer must give accounts for his conduct and for God's gifts (see in Genesis 1:22-28, 3:16, 6:1, 8:17, 9:1-7, 16:10, 17:2-20, 22:17, 26:4-24, 28:3, 35:11, 48:4; Exodus: 1:10, 7:3, 23:29, 32:13; Leviticus 26:9; Deuteronomy 6:3, 7:13, 8:1-13, 13:17, 30:16; I Chronicles 4:27; Job 19:18; Psalms 16:4, 107:38; Proverbs 6:35; Isaiah 51:2; Jeremiah 23:3, 29:6, 30:19, 33:22; Ezekiel 36:10-11, 37:26; Hosea 4:10, 12:1; Amos 4:4; Nahum 3:15; Chronicles 11:11, 16:19, Esther 10:2; Prophets: Isaiah 2:22, Ezekiel 12:19, 16:61, 24:13, Daniel 6:2, Amos 8:8, Jonah 1:7-8).

Inspired by Islam and Judaism, Protestantism suggests believers counting God's blessings and thanking Him for those (Weber, 1921)[24], the most obvious being capitalistic success in general and succeeding undertakings in general. The notion of thankfulness for those leads believers to count their praises and paybacks through two books of accounts. The book of graces should be balanced through that of gratitude, both mirroring each other. Thus, the consolidation of the two accounts forms double entry records: blessings are gifts entrusted by God (credit), while thankful conduct is their counterpart (debit). As credit is given *a priori*, the believer constructs the debit records accordingly.

Weber sees three features in debit records. First, the individual thanks the Lord for His benevolence through periodical prayers acknowledging His almightiness and magnificence. Second, the Protestant must use God's blessings wisely, i.e. by his conduct, he is to direct his capabilities and skills at the maximisation of capitalistic profit through the most efficient and rational way. Onwards, it is his responsibility to perpetuate capital accumulation by educating his children so that they can find their highest position in society. Thereunder, the third dimension of the Protestant's debits consists of paying back for all blessings by refunding his congregation, which requires self-evaluation of the amounts to be returned.

In the three cases, Protestants rely on their own judgement, no one being able to know how much indebted to God the believer feels. Therefore, nobody can know how he plans to thank Him (qualitatively and quantitatively): double entry books are his sole responsibility. Indeed, unlike Islam and Judaism, records construction is contingent on the individual's faith and operates as self-issued guidelines for the practice of everyday life. In conclusion, Protestant accounting spirituality formalises the person's morale.

[24] The following paragraphs summarise *The Protestant Ethic and the Spirit of Capitalism*. As the book supposedly well-known, I deliberately do not quote Weber literally. For Biblical insights into accountability for God's blessings, see in the New Testament Matthew 5:11, 12:36, 13:21, Mark 4:17, Luke 1:3, 6:22, 16:2, 9:23, 19:3, John 12:9-11, 14:11, 15:21; in the Epistles: Romans 14:12, I Corinthians 14:24, II Corinthians 10:10, Philippians 1:24, Colossians, 3:6, 4:3, Philemon 1:18, Hebrews 4:13, 13:17, I Peter 4:5. These references are to be supplemented with those of the footnote above. Indeed, references from the Old Testament apply to Protestantism too.

II/ 1.2.3. Double entry bookkeeping revealed in Roman Catholicism

Similarly to Judaism, Roman Catholicism has made double entry bookkeeping a regulator of individual conduct (Aho, 2005; Hallman, 1985; Michaud, 1991): every single person is accounted for twice and in two separate books. One is addressed to humankind and one is directed at God.

> Each person's credits and debits […] are entered not just once, but twice: first in the Book of Accounts, a judicial record kept onearth by humanity, and again in the Book of Life, a register of citizenship in [heaven] (Aho, 2005, p.xv).

Actually, Catholic spirituality has driven the entire life of its flock by confessional bookkeeping since the High Middle Age (Aho, 2005):

> *[Double Entry Bookkeeping]* emerged from the culture of the High Middle Ages, when through her sacramental regulation of the total life course of the individual (Aho, 2005, p.10).

The Roman Catholic Church as the earliest social institution developed double-entry-bookkeeping to account for souls and Holy the Sacraments (Hoskin & Macve, 1986; Quattrone, 2004a), the latter being associated with the major events of Christian life: births, marriages, deaths, baptisms, confession and communion. Referring to the Original Sin, Catholic priests recorded in other books sins as soul counterparts: to a sin corresponded an indulgence expressed in monetary terms (Quattrone, 2004a). The clergy took sins very seriously, as their accurate classification witnesses:

> those against the five senses, those against theological virtues, the seven sacraments, the four cardinal virtues, the seven gifts of the Holy Spirit, the eight beatitudes, and the twelve articles of faith (Aho, 2005, p.20).

In practice, the believer self-accounted for conduct and then submitted his biographical accounts to the priest, who was the sole person capable of appraising them and saying whether they could be forgiven. The keeping of such personal accounts followed clerical procedures and language:

> Biographical accounts […] were not transcribed in tabular form, but as complex sentences. Indeed, guild statutes of the day expressly forbade bookkeepers from using Arabic notation and columnar displays in posting accounts for fear that they could easily be falsified (Aho, 2005, p.28)

The human book was kept on a daily basis and appraised once a year during penance, which was the sole occasion to define and pay for sins, as

> penance is required of all believers beyond the age of discretion at least once a year, preferably more often. This, with a priest […] It consists of three parts: contrition, confession proper, and satisfaction […] After rehearsing their case, penitents must approach the sitting priest and in the sight of all – the private booth would come later – clearly, frankly and humbly disclose their sins; not, it must be emphasized, their 'sins in general only', but 'one by one', according to their species and number, situating each in the circumstances that occasioned it (Aho, 2005, pp.19-20).

The priest appraised the compliance of conduct with the church laws and the regularity of these accounting records, the believer being

> a 'wicked steward' giving an 'account' of his misdeeds to the 'bailiff' of the manor who serve[d] as agent for the divine 'Auditor' (Aho, 2005, p.28).

In such a context of giving and demanding of reasons for conduct, the techniques and procedures suggested by Luca Paccioli were utilised: *balancio del libro* and *summa summarum*. Indeed, the accounting system of the church made all individuals account-able and accountable to the community for their Christian behaviour visible through their counterparts in the books of the Order (from baptism to sins and death). Thus, they had to give good reasons for unbalanced accounts and justify why their soul or sins had no counterparts in the books of the Church. In fact, the balancing of these records, like in Judaism, appeared a religious duty.

Fines were priced as the value of missing counterparts and were due to rebalance imbalances in monetary terms. Clerical qualifications to appraise records and to reward (booking a seat in

Heaven) or punish (promise of Purgatory or Hell) were means to maintain the sacred sanctuary and to control people (Hoskin & Macve, 1986; Quattrone, 2004a). Therefore, every minister kept books and reported them to his direct hierarchical superior. Finally, accounts were sent to the Holy Siege where they were controlled and appraised, which required a uniformed format. The Jesuits took this task over and developed accounting doctrines and standards, issuing in the 16th century the first international accounting principles facilitating the work of the Pope's cabinet.

In conclusion, Capitalism was born long before the industrial revolution: as the offspring of trade activities, it has developed since the High Middle Ages. Alongside this, religions have evolved as the strongest regulator of social relations, Islam, Judaism and Christianity using double entry bookkeeping systems to rule activities and manage their flock. Through accounting, the three monotheisms have introduced economic rationality into their beliefs systems and practices. Although their ethics have long incarnated the spirit of double entry bookkeeping, accounting scholars have posited and discussed the existence of semantic dichotomies between accounting and religion.

II/ 2. Dichotomies between accounting and religion

The literature on accounting and accountability in religious organisations systematically addresses a dichotomy between the sacred mission and profane perturbations (McPhail, Gorringe & Gray, 2004; 2005), debates converging to the question of the legitimacy of money, controls and numerical figures in a congregation. These disputes are then extended to relations between lay-accountants and religious people. Thus, accounting scholars focus either or individual's perceptions of the role of accounting and accountants or on accountabilities and budgeting, discussing the origins of possible conflicts.

II/ 2.1. Accounting and the mission: a sacred-secular divide

When addressing the linkage between accounting and religion, scholars have attempted to demonstrate a semantic analysis of both objects. Some have concluded on a methodological dichotomy between both (Jacobs, 2005) discussed at the institutional level: the sanctuary and the rest of the world of which accounting is part. But it has also been debated at the individual level: religious and laypeople.

II/ 2.1.1. The sacred sanctuary vs. the profane

The specificity of a church setting rests on its beliefs as the base of its identity (Durkheim, 1898) and institutions accommodating a *central sacred sanctuary* (Booth, 1993; Laughlin, 1988). The latter is the place where divinities are prayed or praised. Hence, everything not directly connected to divinity is relegated outside the sanctuary and considered a profane matter diverting the centre from its essential concerns. Consistent with the sacred-profane issue, only the clergy is allowed to deal with divine matters, while laypeople are not allowed to enter into these premises. Indeed, only the clergy may establish and manage the *religious beliefs system* (Booth, 1993; Laughlin, 1988; 1990) and maintain the borders of the sanctuary (Durkheim, 1898; Eliade, 1959).

The clergy has absolute power over the church as it can define what is sacred or profane (Durkheim, 1898). In fact, ministers can declare at any time that an issue is (or no longer) of concern for the sanctuary, which allows them to promote temporal matters to the sanctuary or retrogress them to the profane sphere (rest of the world). Empirically, Laughlin (1988, 1990) observes in a historical study of accounting and controls in the Church of England that the clergy has over time either promoted or retrogressed accounting. Booth (1993) explains this as reaction to insufficient *organisational resources* to pay for estate, salaries of ministers and social programmes. Hence, accounting figures help involve churchgoers in the community welfare, these figures stressing financial needs and serving as incentives for people donating more to secure the survival of the church and the continuation of its project. Doing so, the clergy can *sacralise* or *desacralise* accounting at its convenience when *organisational*

resources are not a concern, which revives the sacred-secular divide. Hence, to Booth, the sacralisation of accounting is the utmost expression a semantic dichotomy between accounting and religion.

In conclusion, Laughlin (1988, 1990) and Booth (1993) consider that there is a dichotomy between accounting and the religious beliefs systems of the *sacred sanctuary*. They counter-intuitively argue that the sacralisation of accounting reveals its fundamentally profane nature and legitimates it in a sphere from which it should be absent. That dichotomy has been called the *sacred-secular divide* ever since in accounting research (McPhail et al., 2004; 2005).

II/ 2.1.2. Religious people vs. lay employees: undue profane intrusions into the sacred sanctuary?

Durkheim (1898) and Weber (1922) prescribe that both the religious and the financial vocational occupational bodies should cooperate. Yet, one stream in accounting research argues that the sacred-secular divide appears in individuals' practices, non-religious people and institutions being considered illegitimate intruders by churchgoers and ministers. Indeed, religious people hostility *vis-à-vis* accountants and financial managers creates and maintains the sacred-secular divide (Booth, 1993; Irvine, 2005; Laughlin, 1988; 1990; Lightbody, 2000; 2003; Parker, 2002), although the community cannot count on sufficient accounting skills, neither ministers nor parishioners being trained in management or bookkeeping (Irvine, 2005; Lightbody, 2000; 2003; Parker, 2002).

Laughlin (1988, 1990) demonstrates that the Church of England had been financially self-standing for several centuries, counting on the subsidies given by noblemen and the King who were also devotees. From 1836 on, the Members of Parliament had been worrying about its expanding influence and decided that the House of Commons would vote its budget and control its accounts every year. Church leaders deemed this financial supervision as an undue secular intrusion into the sacred sanctuary: henceforth, not the Church was responsible for its resources but a non-religious body. That perception was exacerbated through the creation of a financial board administered by the Commons and subsequent accountability to the Parliament, the obligation to disclose to that secular body accounting information and to

justify the use of money being considered illegitimate. Indeed, the sacred sanctuary was trespassed by profane people who decided funding to influence the conduct of the mission in *lieu* of churchmen.

In the Victorian Synod Church, a similar phenomenon leads to *compliance oriented accounting information* devoted to meeting the requirements of external partners of the congregation (Parker, 2001), viz. government agencies and donors. Through the disclosure of audited periodical financial statements to the public, the church must give accounts of public money use, future funds depending on donors' current satisfaction. Hence, the church has become accountable for funds to non-religious bodies, which could influence its day-to-day activity. Correlatively, the religious community has been accountable for the conduct of the mission, i.e. for the sacred sanctuary's programme, which caused a semantic tension between its essence and secular requirements (Parker, 2002).

Re-examining Laughlin's observations in a conceptual article, Booth (1993) identifies profound discrepancies between two *occupational groups*: the religious body and accountants operate segregated from each other, the former being composed of the clergy and churchgoers. In fact, Booth sees in each occupational group specific matters, sacred or non-sacred. By definition, the religious group is concerned about sacred issues, while accountants are dealing exclusively with numerical figures, which implicitly assumes and applies a sacred-secular divide: the religious occupational group sees accountants as secular intruders in the sacred sanctuary, while the latter consider the former disconnected from reality. Those two occupational groups adopt antagonistic and incompatible postures.

Dichotomies between occupational groups are visible, not only in abstract perceptions but also in day-to-day conduct. Financial managers and accountants act as profane *guardians* of organisational resources, whilst the religious occupational group *advocates* the mission of the sacred sanctuary (Lightbody, 2000; 2003). This guardians-advocates model again asserts practical tensions between both occupational groups, the clergy and accountants competing for jurisdictional control over finances and subsequent subordination order. Ministers and parishioners claim legitimacy for dealing with religious matter, of which accounting is part, as it affects the ways God is prayed to and praised. Indeed, lay-financial controls should question their hierarchical position and subordinate them to non-religious people, as in the Church of

England. In *lieu* of this, they expect to have accountants subordinated through sole forensic duties deprived of decision rights. In fact, those competing or struggling conducts convey *jurisdictional conflicts* (Jacobs, 2005, p.198).

II/ 2.2. Demanding and giving accounts: suspicions and misunderstandings

As an outcome of the assumed dichotomy between accounting and religion, lay-accountants and religious people disregard and mistrust each other, although they are supposed to cooperate and adopt accountable behaviours to one another. Such tensions revealed in mission budgeting stress deeper misunderstandings, as if accountants and religious people were speaking by essence foreign languages.

II/ 2.2.1. Conflicting accountabilities: suspicions and prejudices

Relations between accountants and the religious occupational group are conflicting, each occupational group convicting the other of not being fair to them (Lightbody, 2000; 2003; Parker, 2002).

As guardians of the church resources, accountants are accused of *storing* and *shielding* money (Lightbody, 2000). In their activity of storing resources, financial managers emphasise the need to maintain the capital base to provide a source of future income. From the viewpoint of religious people, they adopt a *shielding* behaviour: they provide non-financials with very little accounting information. Doing so, they anticipate opportunistic reactions from the religious occupational group because manifest good news would lead them to do more expenditure, which would compromise the church capital base. In fact, financial managers fear that incidental good news would result in later worse news.

Such behaviours from financial accountants lead ministers and churchgoers to believe in the existence of hidden secret funds which will be available anyway (Irvine, 2005; Parker, 2002). Due to that perceived lack of accountability from accountants, the religious occupational group tends to advocate the mission more vehemently and always demand additional

resources. Moreover, fearing that financial managers disagree to allocate money, ministers do not report all their incomes to them and do not disclose that information in their financial statements. Those dissimulative behaviours from the religious people highlight a reactive lack of accountability to the financial occupational group.

In conclusion, both groups mistrust and disregard each other, one endeavouring to secure the church capital base while the other advocates the supremacy of the mission. In order to control the accountants' work and negotiate with them, religious occupational group members demand accounting training (Irvine, 2005; Lightbody, 2003). Implicitly, they assume that belonging to the two occupational groups should diminish suspicions and prejudices, religious accountants purporting to support the mission through a dual guardian-advocate conduct.

II/ 2.2.2. Budgeting the mission: linguistic misunderstandings

Conflicts between the different occupational groups probably come from mutual misunderstandings and disinterests due to different modes of thinking: the language of accountants is made of numbers and balanced budgets whilst that of the religious occupational group consists of exclusively advocating the mission (Lightbody, 2000; 2003; Parker, 2002). To accountants, members of the religious occupational group are inconsequent with money. In turn, the latter think that the former are dishonest secular people pretending to constraint the sacred mission.

In the Uniting Church of Australia, the religious occupational group seemed to consider the promotion of balanced budgets a revolution, insofar as that they would approve deficits for years. Although financial managers have long had to argue and convince the clergy and churchgoers that they should secure the mission, board members of the Uniting Church suspected them of being *overly conservative* in their income and expenditure estimates. Religious people claimed the mission deserved more attention from accountants and subsequently higher budgets, which the former would have done if they had sufficient resources (Lightbody, 2003).

Financial managers and accountants explicitly regret that mission advocates have a low level

of financial understanding. However, they tend to believe that nobody has accounting knowledge and skills but them (Lightbody, 2000; Parker, 2002). Symmetrically the religious occupational group expects activities to remain funded, the mission being deemed superior to financial matters. Parker (2002) explains these tensions through conflicting rationalities between accounting and religion, i.e. economics vs. emotions.

Dichotomies observed between accounting and religion were labelled indifferently *sacred-secular divide* (Booth, 1993; Laughlin, 1988; 1990) or *guardian-advocate* opposition (Lightbody, 2000; 2003) or seen as a gap between two incompatible rationales (Parker, 2001; 2002). In fact, these three viewpoints overlap and assert divides. One is semantic: rationality and sacred issues can neither co-exist, nor co-operate (Laughlin, 1988; 1990; Parker, 2001; 2002). The other is practical: the clergy and churchgoers construct and make the discrepancy live (Booth, 1993; Irvine, 2005; Lightbody, 2000; 2003), while accountants attempt not to (Lightbody, 2000; 2003; Parker, 2002). These convergent approaches have formed the mainstream and have therefore been challenged by most of further researches. Indeed, the latter, through studies of the same Anglo-Australian congregations, have concluded that accounting was a religious practice.

II/ 3. Accounting and accountability: a religious experience

This section introduces alternative works to sacred-secular divide approaches. In *lieu* of dichotomies, these researches claim that accounting and accountability form a religious experience, viz. an experience of the sacred. Through theological rather than sociological views on accounting, their proponents conclude that financial management and bookkeeping are mundane responses to sacred concerns and suggest that stewardship of God’s blessings is probably the highest evidence of a semantic continuum from the mission to accounting.

II/ 3.1. Management and accounting: the mundane response to sacred concerns

In religious settings, as in any other organisation, financial resources are a central concern, as their amount determines the conduct of the mission (Booth, 1993; Irvine, 2005; Parker, 2001), accounting figures informing on how to perform it financially and operationally (Hoskin & Macve, 1986; Quattrone, 2004a).

II/ 3.1.1. Accounting and religion: mutual solidarities

Although, the sacred-profane distinction brings insights into linkages between accounting and religion, such conceptions of the boundaries of both spheres are undue extrapolations of Durkheim and Eliade (Hardy & Ballis, 2005; Jacobs, 2005) and are '*misunderstanding the central thrust of their writing*' (Hardy and Ballis, 2005, p.244).

Eliade's goal is to trace the forms that the manifestation of the sacred took in various spatiotemporal contexts. Hence, he

> does not blur all distinctions between sacred and profane activities. At the same time, it would be wrong to extrapolate from his writings a model that assumes a hard-edged distinction between these modalities (Hardy and Ballis, 2005, p.245).

Indeed,

> for the religious person, everything could be seen as sacred. Therefore, the practice of accounting could also be sacred. However, for the non-religious everything is profane and therefore, any concept of sacred or distinction between sacred and secular will also be rejected from this perspective. This illustrates how easy it is to misunderstand Eliade. (Jacobs, 2005, p.192)

Eliade (1959) sees a dichotomy between the sacred and the profane stemming from religious experiences of the individual who enters the sacred sanctuary when he converts to the

religious beliefs system. Henceforth, all his actions in the world belong to the sacred realm (Arendt, 1961). On the contrary, the sacred-secular divide holds prior to conversion, all actions being profane because not directed at the sacred sanctuary.

For Hardy and Ballis, Durkheim is similarly misunderstood by the proponents of the sacred-secular divide. Indeed, his aim is to explore the cultural origins of religion, arguing that it is a produced through processes directed at social cohesion. In no way he adopts a normative perspective to allocate roles to religious and secular individuals. Admittedly, he identifies two spheres and reasons that a church is a social body *per se* and is integrated into society, which makes is subject to the division of labour too (Durkheim, 1902). Indeed, the church is the sole organisation able to handle divinity and sacred items, the latter its exclusive realm. Ministry and worship are one vocation whilst accounting is another profession (Weber, 1922), both being formally separated from each other, for society needs clear occupations to organise the division of labour and duties. Notwithstanding formal distinction, Durkheim (1902) stresses the necessity of professional solidarities through inter-bureaucratic co-operations (Weber, 1922). Indeed, specialisation enables the outcome maximisation from each professional body at a macro-social level. Productions must be shared with those of other groups through (commercial or political) co-operations to maximise the wellbeing of all. Thus, tensions and absence of co-operations are damageable for the social body. In conclusion, accounting provides deities with visible and memorisable figures for the day-to-day administration of the sanctuary (Hardy & Ballis, 2005; Jacobs, 2005; Quattrone, 2008) and for the appraisal of faithful conduct. In turn religion pervades accounting through debates on fairness and transparency: accounting should do the truth in business transactions (McKernan & Kosmala, 2007).

II/ 3.1.2. Accounting and accountability as religious moral duties

The conflicting rationales assumption is not very different from sacred-secular divide claims, albeit the semantic reasons for such a dichotomy may be questioned (McKernan & Kosmala, 2004; 2007), accounting and religion having similar objects and methods.

McKernan and Kosmala (2004) see in accounting a narrative capacity enabling human actions

through stories on the experiences and history of an organisation. As the capacity as story teller is historically granted to people who hold the authority over the group and responsibility to the others, accounting intrinsically holds an *accountable identity* (p.340), e.g. Jesus Christ tells stories using metaphors and parables in a poetic stance making the strength of his discourse (Ricœur, 1991). Similarly, accounting reports provide images, texts and narratives in a contemporary metaphorical language, i.e. numerical figures (Davison, 2004; McKernan & Kosmala, 2004). Through these poetic roots and its essential accountable identity, accounting can be restored as a religious institution, records in books imitating Holy Scriptures in a modern stance. Thus, the church has done bookkeeping too, using the modern language of social life.

Through the disclosure of accounts, the church makes bookkeeping access the religious beliefs systems (Booth, 1993), while its moral authority over society allows it to give an organisational example to be followed: it certifies the morals of accounting as practice and new reliable institution (McKernan & Kosmala, 2004). If one agrees that society, be it post-modern, respects and listens to the religious body, McKernan's and Kosmala's views can be understood. Indeed, if religious organisations make accounts part of morality, they call for fair imitation by other bodies. Accordingly, religious accounting can be the moral reference of any accounting practices: the aura of accounting (Gallhofer & Haslam, 1991) combined with that of the church should result in most organisations giving accounts of the use they make of resources entrusted by their stockholders or stakeholder (McKernan and Kosmala, 2004).

Moreover, in Niebuhr's theology, giving accounts is what constitutes the self as a moral being. In this act of giving accounts, the individual reveals the morality of his conduct. As God grants His grace, the self must give accounts of how he utilised the gift received (McFaul, 1974; Niebuhr, 1951), the balance or imbalance of both being proved in books of accounts (Hardy & Ballis, 2005; Jacobs, 2005). In effect, Niebuhr's theology defines the notion of *accountable identity* rephrased by McKernan and Kosmala (2004, p.340) according to which accounting tells the true story of the subject. Thence, accounting appears as a driver for religious accountability.

For McKernan and Kosmala (2004), accountable identity is directed at those who listen to and believe in (accounting) stories. However, the identity of the listener is not revealed: the giving of accounts is sufficient to construct the moral and accountable person. Hence, the question of the end user is not a real concern, Christian theologies pointing out only the necessity of witnessing for one's beliefs and practices through twofold accounts: religious actions and morals (Davison, 2004; Howson, 2005). Accounts tell the story of the organisation through its activities, successes and failures. In a religious context, public accounts inform on what the congregation is and does: activities based upon a system of beliefs, values and norms. Beyond numerical figures, accounts and comments show these to the public, which can join or support the community, if they are convinced by the story. Indeed, as gaining new souls to the Lord is part of the mission (Berry, 2005b; Parker, 2001; Quattrone, 2004a), the disclosure of convincing public accounts is expected to ultimately contribute to the completion God's kingdom. The condition of the human being makes him want to have visible representations of them, like Jesus Christ as the representation of God (Davison, 2004; Niebuhr, 1951; Quattrone, 2008). In conclusion, accounts play that metaphoric role by making church actions and identity visible.

II/ 3.2. Accounting for God: wise stewardship of God's blessings

One strong assumption in a religious setting is that God originated everything on earth. Consequently, nothing belongs to mankind, everything belonging to the Great Creator, who only entrusted blessings to people. The latter are commissioned to manage them *qua* stewards of His properties (blessings), their first duty being to inventory them (to account for them). Their second obligation consists of using them righteously, i.e. preserving and multiplying them (Dreyer, 1983; Jacobs, 2005; Wesley, 1956). As in any other organisation, bookkeeping is an appropriate device through the visual power of accounts as understanding common to most believers (Quattrone, 2008). This is probably the reason why accounting scholars reduce blessings to God's money: balancing budgets (Irvine, 2005; Lightbody, 2003; Parker, 2002), raising funds for God (Howson, 2005; Jacobs, 2005; Lightbody, 2003) and making profitable ethical investments (Kreander, McPhail & Molyneaux, 2004).

II/ 3.3.1. Balancing God's budgets

Individuals shall pay attention not to misuse God's monies. In fact, they are to keep a rigorous management of His resources and expenses and account for them on a periodical basis. Therefore, Wesley (1656) suggests Christians should record in comprehensive budgets their income and symmetrical expenditures, both being to be accounted for precisely, which the Iona Community instances:

> Once the family group has undertaken an accounting of the economic discipline of each of its members, the member is obliged to complete an "Economic Discipline Form". This details the financial commitment made by the member to the travel pool (0.5 per cent), the common fund (0.5 per cent) and community fund (2 per cent). The community fund is used to support the work of the Community and the full-time staff employed by the Community, the travel pool is to assist members in attending community meetings while the common fund is controlled by trustees and disbursed on application or recommendation (Jacobs and Walker, 2005, p.373).

The rules and theology of the Iona Community hold economic discipline for worth conduct. Driven by economic rationality, its members must balance their resources and expenses to transfer surpluses to the community as a payback for the blessings received. Actually, the balancing of self-budgets is a moral duty (Walker & Llewellyn, 2000), while deficit self-accounts are considered negative surpluses, i.e. moral misconduct.

Like the individual, the community is expected to balance budgets, which can be visible in the Victorian Synod Church (Parker, 2002), the Australian Anglican Church (Irvine, 2005) and the Uniting Church of Australia (Lightbody, 2003), where reactions to budgets have become positive year after year. In fact, the religious occupational group understood the necessity of balanced budgets to fund the mission on their own and remain self-standing (Irvine, 2005), programmes being funded until they are complete (Lightbody, 2003; Parker, 2002):

> To achieve the spiritual work and goals of the church, attention needed to be paid to financial realities (Irvine, 2005, p.231).

That form of stewardship appears as an alternative to external profane controls and therefore a

way of diminishing the sacred-secular divide. In fact, it is equivalent to integrating budgeting into the religious beliefs systems or to re-sacralising it (see Booth, 1993). Hence, the notion of stewardship allows to regard accounting as a means to objectify the sacred vision of the church and reconcile all occupational groups: financials tend to consider balanced budgets financial stewardship for advocating the mission (Irvine, 2005; Lightbody, 2003; Parker, 2002) after they convinced the religious occupational group that they should secure God's kingdom through income budgets.

II/ 3.2.2. Collecting funds for God

To construct income budgets, churchgoers must pay for blessings back through regular donations. But they also have to make new people interested in donating for God's kingdom, these being either new church members or financial supporters.

In the Uniting Church of Australia, a way of giving evidence of mission advocacy was that financial managers agreed to become fundraisers, which allowed them to proactively increase the level of budgeted income (Lightbody, 2003). Fund-raising has thus become part of the mission. Hence, some congregations explicitly issue fund-raising rules, as the Iona Community (Jacobs & Walker, 2004) and the Salvation Army (Howson, 2005): well-paid occupations should enable the payment of a dime of salaries and other revenues. But, it is also their duty to collect new members and financial through active witness (Davison, 2004; McKernan & Kosmala, 2007).

Weber (1921) deems financial stewardship as an ongoing peer process starting once the believer found a position in society. Onwards, his offspring should do the same, them being potential ongoing donors. Therefore they should be raised and trained to find the highest possible position in society and so on, education being a form of parental witness enabling later donations. Moreover, future collections from offspring let think that having children is a profitable investment directed at God.

II/ 3.2.3. Investing for God

Stewardship of God's blessings rests on profitable investment directed at multiplying resources entrusted. Beyond home management, financial management should help, as Kreander et al. (2004) observed in a study of the Church of England and UK Methodist Church investment policy. In fact, both congregations have long had high amounts of money, which they used to develop ethical investments based upon theological principles derived from the Bible, e.g. the Parable of the Talents (see Matthew 25:14-30) or the multiplication of breads (Matthew, 14:14-21; Mark, 6: 34-44, 8:1-19, Luke, 9:12-17; John, 6:5-14).

They selected ethical profitable assets with low risk and left aside non-profitable ethical and unethical investments, attempting to build efficient portfolios in seeking for the optimal risk-return-ethic combination. The performance of these assets and theo-economic calculations could be appraised through accounting figures showing return, variances and ethics. This enabled financial forecasts for day-to-day portfolio management directed at maximising God's funds, profits and losses being accounted for as proof of wise stewardship.

This section demonstrated how the proponents of the third stream have openly challenge the sacred-secular divide approach through arguments on accounting as the mundane response to sacred concerns. Referring to theologians, these authors point out necessary social solidarities between the sacred sanctuary and other bodies, including accounting. In fact, the latter operates as a moral duty upholding actual stewardship of God's blessings in everyday life practices, i.e. balanced budgets, collections and profitable ethical investments.

II/ 4. Accounting research: the epistemological response to the ontological relationship to divinity?

The rationale for this section stems from that the second and third postures have opposed radically, although they have studied the same congregations. Laughlin (1988, 1990) studied the Church of England and concluded on a sacred-secular divide between accounting and the mission, whereas Kreander et al. (2004) and Berry (2005) have not. Likewise, Parker (2001, 2002) nuances Lightbody's (2000) findings of a guardian-advocate dichotomy in the Uniting Church of Australia. In fact, both streams have neglected the issue of the joint development of churches, Capitalism and double entry bookkeeping. Therefore, it is

> only by seeking to explain the way in which ideas have developed, how they have been made into more of a fact or less that […] we are able to understand how 'things come to be' (Lowe, 2004a, p.212).

This section deconstructs the design of the three research streams, arguing that

> It is convenient to conceptualise social science in terms of four sets of assumptions related to ontology, epistemology, human nature and methodology ((Burrell & Morgan, 1979), p.1)

influencing the nature of conclusions[25].

II/ 4.1. Accounting and religion: the ontological process

As knowledge and the self evolve over time and space, (Lowe, 2004b; Quattrone, 2000; 2004b), relation to it also evolves, which the accounting literature in religious contexts reveals through two stages: a positivistic followed by an interpretive outlining ontological assumptions. At the positivistic stage, the researcher purports to explain the object through universal laws. Later on, once the validity of these laws can be questioned through alternative

[25] Given unresolved ambiguities on the linkages between accounting and religion, the present section points out the intellectual process unto opposite conclusions. I will derive from those observations my own positioning and my expected contribution to scientific knowledge. These will be developed in Chapter IV.

frameworks. Henceforth, the interpretive stage operates as a form of scientific reflexivity *vis-à-vis* prior works.

The three streams of literature purport to grasp the essence of linkage between accounting and religion through three varying ontological assumptions. In fact, the self's ontological limitations drive it to segment knowledge through a narrow and over-simplified vision of the world, as

> Scientific education as we it today has precisely this aim. It simplifies 'science' by simplifying its participants: first, a domain of research is defined. The domain is separated from the rest of history (physics, for example, is separated from metaphysics and from theology) and given a 'logic' of its own. A thorough training in such a 'logic' then conditions those working in the domain; it makes *their actions* more uniform and it freezes large parts of the *historical process* as well ((Feyerabend, 1975), p.11).

Inter-disciplinary thinking can help reduce the effects of ontology and better understand complex objects through the crossing of the typical question of various fields, the point of convergence or friction of those separated fields becoming the typical question of the combined object (Feyerabend, 1975; Le Moigne, 2002; Quattrone, 2000). However, crossing fields does not exactly represent the world in its complexity and offers another understandable simplification more object-centred:

> Each academic discipline, rather than being connected and related to the universe of knowledge, constitutes a distinct camp with its own history and epistemology. It happens that in some of the branches of the tree of knowledge theories have been developed using similar concepts and methodologies (for example, the use of contingency theories in biology and in accounting) but in different periods of time. As a result of this, quite often theories imported into a given branch have already been questioned in the discipline from which they originated (see below an example drawn from accounting research). Thus, each academic subject yields only a narrow slice of the world, dealing with its own epistemology and creating incommensurability and difficulty of dialogue amongst researchers as well as academic disciplines. Although there is an increasing number of ``experiments" to overcome such a separation (e.g. inter-disciplinary departments, journals, conferences, and so on), the separation

> between natural and social sciences in the organization of human knowledge is so institutionalised that it can still be considered as affecting research. Indeed, for a social science researcher the choice of a particular methodology is not completely free, but it is dictated by her/his position within a certain discipline and ontological viewpoint ((Quattrone, 2000), p.131).

In the case of accounting in churches, the object is neither accounting nor religion, but theology of accounting and accountability or accounting for religious practices. As Quattrone states, recourse to other disciplines is the manifestation of the researcher's ontological awareness.

II/ 4.1.1. The historical stream: ontological awareness on stage

The historical stream of literature (Sombart, 1911; Weber, 1921, 1922; Chiapello, 2007; Miller and Napier, 1993; Bryer, 1993; Iqbal, 1997; Iqbal and Mirakhor, 2006) undertakes the systematic study of linkages between the roots of Capitalism, double entry bookkeeping and religion. Its proponents assume explicitly the semantic coincidence of the birth of Capitalism and of double entry bookkeeping. Doing so, they first neutralise religion to grasp the frame of Capitalism and double entry bookkeeping by always asking the typical question of the research field entered. Once the latter has been acceptably answered, they move to the next level of analysis to understand philosophical historical roots. Afterwards, they scrutinise religions as texts and as practices, for

> there is no distinction between meta-theory, theory and practice, which are all co-produced rather than existing out there. It is through looking at chains of alliances, translations, enrolments, interessments and so forth that we can describe how reality is fabricated, thereby providing a strong explanation (Quattrone, 2004b, p.240).

Onto-methodologically speaking, the decomposition of these studies into three stages demonstrates vast awareness and is therefore how Weber (1921, 1922), Sombart (1911), Aho (2005), Gambling and Karim (1991) and others have done. Actually, dealing with one concern at a time enabled intermediary disciplinary theories based upon actual practices at each stage. Doing so, these authors have assumed that they could not grasp the entirety of an

object but facets thereof, the collection of these partial views facilitating a broader understanding, i.e. conclusions on the coincidental rise of Capitalism and accounting thinking in revealed religions.

II/ 4.1.2. The Sacred-secular-divide stream: ontological non-comprehensiveness

One stream in the accounting literature relies on concepts converging to the existence of a dichotomy: the sacred sanctuary versus profane intrusions (Laughlin, 1988; 1990), religious versus accounting occupational group (Booth, 1993; Irvine, 2005), guardians versus advocates (Lightbody, 2000), numerical and rational versus spiritual and emotional (Lightbody, 2003; Parker, 2002).
The proponents of the sacred-secular divide implicitly assume that accounting and religion have hermetic typical concerns through the postulate that divinity only lies in the sacred sanctuary whereas accounting is relegated to business-related premises (Jacobs, 2005). Thereby, these scholars observed a twofold world *ex ante* borrowed from Eliade and Durkheim, whom they misunderstood and extrapolated (Hardy & Ballis, 2005).

Admittedly, world categorisation allowed to address two issues distinctly, the typical question posed by accounting relating to income and resources and balanced operations, whereas the typical question of religion handles relation to divinity. After scholars did so, they hastily and idiosyncratically concluded on dichotomies: distinct academic concerns were considered two distinct practical matters. In fact, they failed at folding both questionings into each other through confusion between onto-methodological categorisation and research purposes: the typical question of the crossing is missing.

II/ 4.1.3. Accounting as religious experience: ontological coming-out

Unlike the sacred-secular-divide thinking, the accounting-as-a-religious-practice stream demonstrates higher ontological awareness stressing that accounting knowledge is not sufficient to understand what is outside its strict field. Interested in accounting, its proponents have first addressed issues in their original field, i.e. balancing money through cost-benefit

calculations. In parallel, they have addressed the typical question of religion, i.e. the fulfilment of God's will and, for the apprehension of that issue, have referred to the theologies of the congregations observed. Thus, Hardy and Ballis (2005) referred to Niebuhr and Wesley to understand the Church of England. So did Jacobs (2005) in his study of the Church of Scotland and Kreander et al. in their study of the investment policy of the UK Methodist Church. Likewise, in their research about the Iona Community, Jacobs and Walker (2004) referred to the theology of McLeod, Ferguson and Morton. Lastly, William Booth's theology was referred to in works on the Salvation Army (Howson, 2005; Irvine, 1999; 2003).

When connecting theological approaches to accounting thinking, these scholars observed that the crossing issue led to wonder how to honour God's will. The typical question of this crossing called for an answer identified as stewardship of His blessings. As the realm of accounting is the use and balancing of money, they have narrowed stewardship to financial stewardship, which is a manifold notion though. Unsurprisingly, each work has addressed one dimension thereof, all their conclusions converging to viewing accounting as stewardship in practice. In fact, they have conducted the ontological process further than those from the dichotomy approach, demonstrating ontological awareness similar to the historical stream though.

II/ 4.2. The epistemo-methodological continuum

The three streams of literature, through competing stances on accounting and religion as reality, reveal epistemological and methodological variations. Whereas the historic stream has historical constructionism as epistemology, the dichotomy stream is lightly positivistic, and the religious experience stream is more interpretive. Epistemologically, the first and third have commonalities: approaches to accounting as an internal (religious) construct. Quattrone (2000, 2004b) and Lowe (2004a, b) outline that one danger of positivistic positions is that the perspectives adopted could be too narrow. Indeed, taking a single-stream reality leads to consider it mainstream characterised by the termination of discussions on its core assumptions and methodologies. Henceforth, conclusions are taken for granted as the expression of external reality, i.e. the sacred-secular dichotomy appears as reality to many scholars (McPhail et al., 2004; 2005).

II/ 4.2.1. The Historical approach as epistemo-methodological stance

In the body of literature on the spirit of Capitalism, the historic approach is epistemology and methodology at the same time. In line with ontological awareness, its proponents seem to consider that the spirit of Capitalism as reality is a historical construct evolving over time. Indeed, from the Middle Ages until the industrial revolution, its has consisted of trade. From then on and until the second half of the twentieth century, it has rested upon factory and mass production. From 1968 and onwards, it has been marked by finance and social critique (Boltanski & Chiapello, 1999; 2006).

Scholars from that stream of literature then consider that the spirit of Capitalism as reality is a socio-political construct and observe that religions have regulated it worldwide (Derks, 2008) until the emergence of the new spirit of Capitalism (Boltanski & Chiapello, 1999; 2006). Indeed, the declining role of churches manifested in the secularisation of society (post-modernism) has reduced the moralising effect of religion on Capitalism. In fact, these researchers note that philosophy and the science of God have contributed to the construction of the spirit of Capitalism and functioned religious devices for society regulation.

II/ 4.2.2. The dichotomy approach: a light positivistic scheme

Whatever their label is, the dichotomies stressed between accounting and religion discovered through the systematic *a priori* construction of categories do not only highlight ontological limitations but also a uniform apprehension of the world. Indeed, scholars who identified a sacred-secular divide implicitly assumed that reality was objectively in Durkheim's (1898) and Eliade's (1959) segregation of the sacred sanctuary and clergy from the rest of the world (accountants for instance). They took for granted that sociology of religions would be the universal and transcendental reality of accounting in a religious setting (Booth, 1993; Laughlin, 1988; 1990; Lightbody, 2000; 2003), although it is one among others.

Only few works have attempted to discuss the externality of the sacred-secular divide (Irvine, 2005; Parker, 2001; 2002) and systematically come back to it as if this approach could not be

avoided (McPhail et al., 2004; 2005). Using grounded theory methodology, Parker intended to grasp the nature of the linkage between accounting and religion in the Victorian Synod Church of Australia. Consistent with his grounded theory approach, he did not rest upon the sacred-secular divide theory but finally positioned himself *vis-à-vis* it. Similarly, explicitly testing the sacred-secular divide in the Anglican Church of Australia (Irvine, 2005) contributed to positing it on the external reality (current knowledge) of accounting in a religious organisation (Kreander et al., 2004; McPhail et al., 2004; 2005).

Methodologically, dichotomy-based works have recourse to historical tools, neglect the first stream though and idiosyncratically postulate the conclusions (Laughlin, 1988; 1990): they observe a sacred-secular divide, because Durkheim (1898) and Eliade (1959) have stated it. If the proponents of this approach do not refer to these authors, they draw management-centric literature reviews (Booth, 1993) wherein prior non-managerial literature is ignored. When they rely on more complex theories, these studies are interview-based and focus on one dimension (conflicts) instead of two (religious accounting and accounting spirituality), as if only discourses were counting (Irvine, 2002; 2003; 2005; Lightbody, 2000; 2003). External people, they have assumed objective methods for the apprehension of religious communities[26], e.g. Laughlin and Booth seem to consider that the reality of the sacred-secular divide is located in archives or managerial literature. Therefore, their challengers combined interviews with ethnographic and autobiographic methods: they were immersed in the field and relied on their personal journey to apprehend it, which led them to observe that the sacred-secular was constructed and animated by the clergy and churchgoers under the patronage of researchers (Irvine, 2002; 2003; 2005; Parker, 2001; 2002).

Gallhofer and Haslam, (2004) and Moerman (2006) outline that the sacred-secular-divide literature is the combination of mainstream assumptions in religion and accounting. In fact, these works take (as external reality) the classic theology prevailing in developed and secularised countries and neo-classical views on accounting, e.g. the agency theory for granted (Laughlin, 1990). Notwithstanding, other theologies deserve to be taken into account as well as accounting is not by essence capital markets-oriented. Like the proponents of the

[26] Laughlin's biography is somewhat different, for he was involved in the Church of England as a minister. Since he resigned, he has been uncomfortable with religious issues, which has probably influenced the positioning of his research. However, his works do not reveal his linkage to the religious community studied. Therefore, I consider that he has never been connected to the Church of England.

historical stream, Gallhofer and Haslam (2004) and Moerman (2006) recall that double-entry bookkeeping was introduced long before the industrial revolution and modern financial Capitalism. Hence, the combination of alternative (radical) views of accounting and religion should lead to different conclusions.

In conclusion, assuming or disputing the sacred-secular divide rests upon positivistic schemes seeking for reality outside the accounting literature. Despite trans-disciplinary epistemologies, these approaches consider reality objective and external. Only the premises where it can be found moved from accounting to the early sociology of religions.

II/ 4.2.2. The religious-experience approach: understanding accounting practices

Unlike the sacred-secular-divide thinking, authors observing accounting as a religious practice do not assume that it is. Actually, it is a conclusion at which they arrive through examining the intertwining of accountability with controls (Berry, 2005a; Jacobs, 2005; Jacobs & Walker, 2004), accounting (Hoskin & Macve, 1986; Quattrone, 2004a; 2008) or investment practices (Kreander et al., 2004). Consistent with interpretive schemes, their conclusions consist of understanding accountability practices in a religious setting.

That stream of research claims neither external reality nor universal theories but purport to establish interconnections between various perspectives. In fact, reality is perceived and constructed by the actors themselves and the researcher (Quattrone, 2000; 2004b), who borrows from constructivism and positivism to interpret their truth, i.e. scattered reality (McKernan & Kosmala, 2004; 2007). As the latter is multiple and requires observation from infinite facets, it cannot be found in one discipline but in several, i.e. trans-disciplinary approaches are necessary in which accounting may be part (Quattrone, 2000). Hence, the interrelations between the perceptions of accountants, churchgoers, theologians, social scientists, ministers, lay-people and the scholar himself contribute to the construction of the connections between accounting and religion. None of these actors can be deemed as more competent than the others at grasping reality, for their concerns and typical questions vary and supplement each other.

The approach also borrows from positivistic schemes insofar as authors tend to think that reality is in other disciplines. Actually, referring to theologians, Jacobs (2005), Hardy and Ballis (2005) and Davison (2004) seem to think that they are closer to the reality of the object because they have a better knowledge of the religious discipline typical question. Quattrone (2000) and Le moigne (2002) warn that overconfidence in other disciplines leads to other shortcomings, when the researcher is blinded by trans-disciplinarity and behaves as if these other disciplines *per se* were embracing reality. Consequently, the faults of the sacred-secular-divide approach can become those of the religious-experience thinking; this, if the researcher does not keep questioning the typical questions of the fields studied from consistent viewpoints, i.e. contributing to answering the research question.

Consistent with their epistemological stance, some researches in the religious-experience-stream triangulate the researcher's personal journey with interviews and ethnographic accounts. For instance, Parker announces his membership in the Victorian Synod Church of Australia, while Irvine declares that she regularly attends the Australian Anglican Church, where she is a volunteer accountant. Likewise, Berry (2005), relies on his membership in the financial board of the Church of England to conduct a rich research:

> The author was an actor in the institution[1] and hence a participant observer. It may be argued that detachment is impossible for as the holder of both tacit and explicit standpoints. I will automatically privilege one set of views. This may turn out to be the case. Perhaps the dialogues I have had with other actors, including members of the original Commission, members and officers of the General Synod, will provide the stimulus for internal and external reflexivity that will be needed to pursue this study. The case was written from the constructionist standpoint, that is it was developed around the idea that organisations and their control and accountability processes are constructed and reconstructed by the interaction of agents who are themselves enacting aspects of the social institution in which they act. This case is an example of such a process (Berry, 2005, p.256).

Like Berry, the others combined and triangulated data collected from their experience as churchgoers and financial-skilled with internal documentations and interviews. Those who do not claim their belonging to the organisation combined archival work and interviews (Hardy & Ballis, 2005; Jacobs, 2005; Jacobs & Walker, 2004; Kreander et al., 2004).

In conclusion, accounting-as-religious-experience approaches all adopt an interpretive scheme and triangulate composite datasets reflecting their privileged access to the field. Indeed scholar point out the convergence of various empirical evidences to approximate their object through the understanding of several facets constituting it. In some cases, the data consist *inter alia* of the personal connections between the researcher and the congregation, which enabled subjectivity-driven triangulations.

II/ 4.3. Conclusions and the fallacy of middle-range thinking

This section deepens the nature and reliability of conclusions drawn from each stream through a discussion about the range of theorising. Stream by stream, it focuses on the structuring and generalisability of conclusions, considering that different journeys lead the three approaches to middle-range theorising. The conclusions of the historical stream, though scattered, converge to the revelation of accounting in Monotheistic religions, whereas the dichotomy stream, through oversimplifications of reality converges to semantic divorces. Lastly, the various researches in the religious-experience stream have non-comparable conclusions; scientific knowledge is scattered too.

II/ 4.3.1. The historical approach: converging to the Revelation

The Capitalism-stream has arrived at convergent conclusions: the spirit of Capitalism arose and has evolved alongside religious ethics, which have endorsed the language and the logic of double entry bookkeeping as a way of moralising social relations. One step further has been the revelation of double entry bookkeeping as a device for managing faithful conduct. Accordingly, the birth of double entry bookkeeping has showed that each of the three monotheisms has developed its own accounting spirituality. Hence, the books of a church reflect spiritual concerns, which may vary from one to another. In these religious books, the entire life of the believer is recorded, accounting figures being not necessarily finance oriented.

The argument stems from a synthesis of scattered works drawing contextualised conclusions ignoring one another, e.g. the relation in Judaism, Protestantism, Roman Catholicism and Islam. Only Sombart (1911) refers to Weber and Tinker (2004) to other religions than Islam. Subsequently, most of these works conclude only on linkages between Capitalism, accounting and one single religion. That stream of literature reveals the absence of structuring or organisation of scientific knowledge. Despite principled convergences, these contextualised conclusions have contributed to scattered knowledge and operate as middle-range theories calling for one more step to a grand theory of religions, Capitalism and double entry bookkeeping. Therefore, one should call for the study of linkages between Capitalism, double entry bookkeeping and non-revealed religions (Derks, 2008). Indeed, the argument would benefit from the confrontation to other religious contexts than the three Revealed Monotheisms. Converging conclusions would reveal Capitalism as accounting spirituality and as the spirit of double entry bookkeeping, whereas divergence would highlight the limitations of accounting colonisation.

II/ 4.3.2. The dichotomy approach: homogenous middle-range thinking

One of the merits of the sacred-secular-divide thinking is that it supplies a relatively homogeneous set of observations and conclusions. Most works developing or referring to it study similar topics, e.g. budgeting (Irvine, 2005; Lightbody, 2000; 2003; Parker, 2002) or reporting (Laughlin, 1988; 1990; Parker, 2001; 2002). From a methodological viewpoint, most of them remain comparable. Indeed, due to strong assumptions regarding the causes of the sacred-secular divide and subsequent positivistic stances, they all focus on the same factors, e.g. religious beliefs systems, occupational groups and organisational resources (Irvine, 2005; Lightbody, 2000; 2003; Parker, 2001; 2002).

Jacobs (2005) explicitly considers that the sacred-secular divide is a middle-range theory[27] and should call for further investigations and developments. Indeed, middle-range thinking

[27] When invoking middle-range thinking, critics of the sacred-secular divide approach do not take on the assumptions of homogeneity and realism - as opposed to heterogeneity and post-structuralism. In fact, they consider is in an inconsistent way to Laughlin (1995), since it is about working toward a 'complete' understanding, while for some of these writers it seems not to be the case. Indeed, they consider middle-range theorising as provisory theory calling for further developments. Middle-range thinking opposes grand theory.

entails medium level of prior theorisation and of methods (Laughlin, 1995; Lowe, 2004a; b) and purports to enrich the scope of knowledge and subsequently available theories. However, these new theories alter the structure of knowledge and should allow ongoing developments (Laughlin, 1995; Lowe, 2004a; b; Quattrone, 2004b). At this stage, the researcher faces two choices: either he theorises beyond the middle-range theory (Lowe, 2004a; b; Quattrone, 2004b); or he implicitly grants it the status of long-range/grand theory (Laughlin, 1995; Llewellyn, 2003). Obviously, Jacobs' critique on the sacred-secular divide calls for further theorising, the sacred-secular divide being a starting point for research and in no way its end.

II/ 4.3.3. The religious-experience approach: scattered scientific knowledge

The works concluding on accounting a religious experience have attempted to supply theories beyond the sacred-secular divide. Therefore, they have not positioned themselves *vis-à-vis* it, although they quote its authors (McPhail et al., 2004; 2005; Quattrone, 2004a). Contrarily to the sacred-secular-divide approach, the newest stream of thought is heterogeneous and has not been successful yet at supplying a long-range theory and despite a higher level of prior theorisation operates as another middle-range theory calling for structure. Indeed, like the historical stream and unlike the sacred-secular-divide approach, that one highlights scattered knowledge.

The understanding of linkages between accounting and religion has focused on various topics and rested upon various methodologies. Some works adopted historical perspectives (Hoskin & Macve, 1986; Quattrone, 2004a), or introduced theological views (Berry, 2005b; Davison, 2004; Hardy & Ballis, 2005; Howson, 2005; Jacobs, 2005; Jacobs & Walker, 2004), while others brought philosophical insights (McKernan & Kosmala, 2004; 2007) or adopted radical perspectives on accounting and religion (Gallhofer & Haslam, 2004; Moerman, 2006). Consequently, such scattered knowledge suffers from a paucity of reliable concepts, each research bringing some from its own perspective and rarely referring to the conclusions and observations of the others, which makes a comprehensive understanding of the object difficult. In fact, only two articles attempted to reassemble and conceptualise prior research: *jurisdictional clashes* (Jacobs, 2005) explain tensions between occupational groups from the perspective of struggles about control over organisational resources, while *covenant,*

constitution and contract (Berry, 2005b) insist on ontological practices of accountability in a religious setting. These early attempts call for later structuring into a grand theory of stewardship/accountability to God.

This section assumed that research is a continuum whereby methodology choices and the theorising process should not be disconnected from ontological assumptions and epistemological stances. On church accounting, three streams of research reveal three continua, wherein research purposes influenced ontological awareness, reflecting epistemological stances and methodology choices. Correlatively, the generalisability of conclusions was influenced too: the three streams arrived at middle-range theorising. The sacred-secular-divide stream oversimplifies linkages between accounting and religion, whereas the other two produce scattered scientific knowledge despite more theoretical sophistications. The table below summarises the research design of these three streams of literature.

	The spirit of Capitalism	Sacred-secular divide	Religious practice
Ontology	NC	Religious outsiders	Religious insiders
Other disciplines	History	Sociology	Theology
Epistemology	History	Positivism / Confirmation	Interpretivism /Deconstruction
Methodology	Archival work	Interviews	(Auto)-ethnography
Conclusions	Monotheisms have permitted the development of Capitalism. Their religious doctrines are based upon a capitalistic double entry bookkeeping spirituality.	Accounting and accountants are undue profane intruders into the sacred sanctuary of the church.	Accounting is a way of delineating faith. In that capacity, it is a religious practice.
Contributions	Historical continuum and coherence	Predictable	Refutation (directed at the sacred-secular literature)

Figure II/ 1. Three streams of literature on accounting and religion

The figure on the following page synthesises the research design of the sole accounting literature on accounting and religion.

Reference	Denomination	Conclusions
Laughlin (1988)	The Church of England	There is a dichotomy between accounting and religion labelled the *sacred-secular divide*.
Laughlin (1990)	The Church of England	In accountability relationships, the principal dominates the agent financially. Financial issues dominate the mission. There is a practical dichotomy between sacred concerns and secular practices.
Booth (1993)	Literature review	There are semantic tensions between accounting and the religious beliefs system in a church. There are tensions between accountants and church members. The financialisation of society accompanies secularisation.
Lightbody (2000)	The Uniting Church of Australia	There is a semantic dichotomy between advocates of the mission and guardians of organisational resources.
Lightbody (2003)	The Uniting Church of Australia	Religious people disregard financial managers and accuse them of constraining the mission of the church.
Parker (2001)	The Victorian Synod Church of Australia	Four factors influence strategic planning in a religious denomination: resource pressure, community culture, consultative bureaucracy and compliance oriented accounting information.
Parker (2002)	The Victorian Synod Church of Australia	Like in any complex organisation, budgetary incrementalism in a church setting reveals gaps between financial managers and executives. To some extent, a sacred-secular divide can be manifested.
Irvine (2005)	The Anglican Australian Church	There is no sacred-secular divide, if accountants are religious people at the same time. Thereby they share the same values as other churchgoers.
Gallhofer and Haslam (2004)	Conceptual paper	The liberation theology supports emancipatory accounting and contributes to the emancipation of oppressed minorities.
Moerman (2006)	Conceptual paper	The liberation theology suggests relying on accounting in order to emancipate oppressed minorities.
Hardy and Ballis (2005)	The Church of Scotland	There is no sacred-secular divide. At best, there is a jurisdictional clash between ministers and accountants.
Jacobs and Walker (2004) Jacobs (2005)	The Iona Community (Church of Scotland affiliated denomination)	Accounting practices delineate religious conduct.
Berry (2005)	The Church of England	Accountability in a church setting rests upon constitution, contract and covenant and is directed at God.
Jacobs (2004)	The Church of Scotland	Theological insights into accounting demonstrate that there is no semantic dichotomy between accounting and religion. Accounting can be seen as a theology *per se*.
Quattrone (2004)	The Society of Jesus	The development of accounting and accountability in the Society of Jesus was not only economically drive. Rather, it was tightly linked to the absolutist ideology of the Roman Catholic doctrine of the Counter-Reformation, conceived of here as a complex work of compromise among theological, religious, political, institutional, and social instances, of which the hierarchical structure of the Order and its accounting records were only the visible traces.
McKernan and Kosmala (2004)	Conceptual paper	Accounting can be restored as a religious institution under the condition that it develops a poetic language that will be universally understandable. Religion and accounting refer both to a symbolic programming based upon Holy Scriptures and poetic guidelines. In essence, accounting and theology are not deeply different.
Kreander, McPhail and Molyneaux (2004)	The UK Methodist Church / The Church of England	Churches theologically conceptualise this engagement and describes how these values are proceduralised through the operation of thefunds.
Howson (2005)	The Salvation Army	A non-profit organisation is to develop public accountability and internal controls on behalf of the mission.

Figure II/2. Synthesis of the accounting literature on churches

The Revelation of accounting and religion

This chapter reviewed and organised the extant literature on linkages between accounting and religion. This survey identified three streams of writing, two having accounting for major topic and challenging one another. The other stream, informed with archival work, outlined that double entry bookkeeping was revealed in the three Monotheisms to moralise and regulate capitalistic operations through accounting spiritualities. Indeed, Judaism and Protestantism have been the spirit of double entry bookkeeping through capitalistic claims and success, while Islam has had recourse to books of accounts to appraise the morality of business transactions and people's faithfulness. Lastly, Roman Catholicism has practiced books to manage its flock and construct the largest fortune of the world. In the four cases, accounting figures delineate into double-entry books the spirituality of a congregation and are contingent on the theology of the setting; different items are emphasised *qua* significant features of faithful conduct in accordance with religious priorities.

In the accounting literature, one stream claims the existence of a sacred-secular divide between accounting and religion, whereas the other arrives at the opposite conclusion that accounting and accountability are religious practices. All these remarks were made from the observation of the same contexts: the Church of England (Kreander et al., 2004; Laughlin, 1988; 1990), the Uniting Church of Australia (Irvine, 2005; Lightbody, 2000; 2003) and in general British or Australian congregations (Berry, 2005b; Howson, 2005; Jacobs, 2005; Jacobs & Walker, 2004; Parker, 2001; 2002). Only two articles brought historical perspectives into the Roman Catholic Church (Hoskin & Macve, 1986; Quattrone, 2004a) or related to non developing contexts (Gallhofer & Haslam, 2004; Moerman, 2006). Most publications on linkages between accounting and religion were informed with a case study, five were conceptual papers (Gallhofer and Haslam, 2004; Moerman, 2006; Hardy and Ballis, 2005; McKernan and Kosmala, 2004; 2007) and one was a literature review (Booth, 1993).

Due to theory and methodology choices, these three streams of research arrived at differing conclusions. As the researcher cannot give prejudice in the reliability of a theoretical contribution, it was necessary to investigate the differences more in-depth. Hence, considering that the design of a research reveals ontological assumptions, epistemological stances and

consistent methodology choices (see Burrell & Morgan, 1979, Feyerabend, 1975), I systematically looked at the interplay between these three paradigms in each body of literature. It appeared that knowledge of the issues in a religious organisation was the main concern. More broadly, this entailed researcher relations to existing knowledge and positioning to scientific contributions, which the last section developed. So far, the three streams equal each other by supplying a middle-range theory of accounting in a religious organisation and relatively scattered knowledge. One (the sacred-secular divide) has descriptive and prescriptive dimensions, whereas the other two (accounting as a religious experience) furnish understandings of relations and tools for reflexivity.

In conclusion, Booth (1993) suggests that there should be studies on accounting in additional church settings and non-Anglo-Australian cultural contexts. Hence, studying the Salvation Army in France, Switzerland, the United Kingdom and Sweden fits Booth's research agenda. However, including the United Kingdom should facilitate connections with prior findings and serve as a reference mark for the understanding of ethnic influences on accountability practices. These issues are presented in Chapter III on accounting for diversity.

Chapitre II. Religion et comptabilité: quels liens?

La présente thèse a pour objet de répondre à la question *comment une conduite (religieuse) quotidienne peut mettre en évidence les influences de l'ethnicité sur des pratiques d'*accountability. En lien avec eette question de recherche, le présent chapitre étudie la littérature sur les liens entre comptabilité/*accountabiilty* et religion dans la littérature en sciences sociales, sciences comptables incluses. A cette fin, il se fie aux concepts de religion et de comptabilité posés dans le chapitre précédent.

La religion est la combinaison d'une expérience personnelle du divin, de la construction d'une communauté et de l'administration de celle-ci à l'aide de doctrines et d'une théologie. Cette conjonction offre alors une explication de l'ordonnancement et du fonctionnement du monde fondée sur des divinités et un système de croyances en leur nature et capacités (Durkheim, 1898). Ensuite, elle consiste en des valeur, telles la définition du sacré et du profane, du beau et du laid, du bien et du mal. Ces croyances et valeurs forment un ensemble de principes guidant les conduites quotidiennes. Pour qu'elles puissent effectivement remplir cette fonction, un clergé édicte des normes relatives à leur interprétation et spécifiant les contours acceptables d'une conduite religieuse.

La comptabilité opère comme un syst ème de pensée en débit et crédit, actif et passif fondé sur des chiffres racontant l'histoire de celui qui les enregistre (Hopwood, 1983, 1987 ; McKernan et Kosmala, 2004 ; Roberts et Scapens, 1985). L'auteur des chiffres comptables peut être indifféremment l'organisation ou l'individu. Lorsqu'elle est insérée dans un système de demande et de reddition de comptes, la comptabilité opère comme le vecteur privilégié de l'*accountability* (Roberts et Scapens, 1985 ; Scapens et Roberts, 1993). En somme, la comptabilité est le langage agréé des intervenants dans la relation d'*accountability* dont la grammaire est personnifiée dans les techniques et procédures d'enregistrement d'écritures.

Ce chapitre de revue de littérature identifie tout d'abord et décrit un par trois courants de recherche. Le premier corpus étudie le lien entre la comptabilité en partie double et la religion en termes d'esprit du Capitalisme (Weber, 1921, 1922 ; Sombart, 1911 ; Gambling et Karim, 1991 ; Rodinson, 1991 ; Quattrone, 2004 ; 2008 ; Hoskin et Mave, 1986). Ses tenants réfutent l'attribution de l'esprit du Capitalisme à l'une ou l'autre des grandes religions. Pourtant, ces travaux sont tous homogènes, en ceci qu'ils présentent des phénomènes similaires et adoptent des postures semblables. Chacune des religions révélées se trouve avoir contribué directement ou indirectement à l'esprit du Capitalisme moderne et à deux formes de comptabilité : une comptabilité des affaires pour la vie économique et une comptabilité autobiographique pour la conduite religieuse autre qu'économique.

Un second courant de recherche (Laughlin, 1988 ; 1990 ; Lightobody, 2000 ; 2003 ; Booth, 1993) ignore le premier et défend l'idée de dichotomies sémantiques entre comptabilité et religion. Pour cela, ses auteurs adoptent une posture sociologique. Enfin, un troisième courant (Berry, 2005 ; Hardy et Ballis, 2005 ; Jacobs, 2005 ; Jacobs et Walker, 2004 ; Irvine, 2005 ; Parker, 2001 ; 2002), en se fondant sur les mêmes congrégations que le deuxième, discute la notion de dichotomies sur le fondement de références théologiques. Ses tenants arrivent à la conclusion diamétralement opposée que la comptabilité est une pratique religieuse.

Fort de ce constat que l'observation d'une même congrégation religieuse pouvait conduire à des conclusions radicalement opposées, la quatrième section de ce chapitre revient sur les modes de production de ces recherches. Pour cela, je postule que la recherche est un continuum (Lowe, 2004a ; b ; Quattrone, 2000 ; 2004b) : la conscience ontologique du chercheur influence son positionnement épistémologique, qui à son tour influencera les méthodes employées, contribuant à la nature et á la fiabilité des conclusions tirées. En fin de compte, les trois courants de littérature illustrent tous trois des parcours de recherche très différents. Alors que le premier courant propose, en ordre dispersé, une théorie de longue portée sur le rôle des religions dans le développement du capitalisme et des premières formes de comptabilité, les deux autres courants offrent des théories de moyenne portée appelant à être affinées ou défiées. Notamment, le courant présentant des dichotomies entre la comptabilité et la religion accuse des dimensions descriptive et prescriptive, tandis que les

tenants de la comptabilité en tant qu'expérience religieuse tente seulement de comprendre et de reconstruire mentalement les liens entre les deux.

Booth (1993) appelle à d'autres études fondées sur d'autres congrégations religieuses et notamment sur des congrégations dans des contextes non anglo-australiens. Cela devrait permettre d'établir des comparaisons et d'apporter de nouveaux éléments de réflexion aux débats sur les liens entre religion et comptabilité. C'est pourquoi, cette thèse se propose d'étudier l'Armée du Salut, une congrégation alternative. C'est également la raison pour laquelle la présente thèse se concentre sur cette congrégation religieuse au Royaume-Uni, certes, mais aussi en France, en Suisse et en Suède. En conservant un contexte anglo-saxon, je garde le contexte de référence des études antérieures et suis en mesure de dresser des comparaisons. En revanche, le choix des trois autres contextes contribue à satisfaire les recommandations de Booth. L'étude comparée de quatre contextes conduit nécessairement à aborder des enjeux de diversité dans les recherches en comptabilité que détaille le Chapitre III.

Chapter III. Accounting for diversity.

‘Come, let us go down and there confuse their language, so that they may not understand one another's speech.’

– Genesis 11:7 –

This dissertation purports to address *how everyday (religious) conduct evidences influences of ethnicity on accountability practices*. This chapter explores how diversity is treated in accounting literature.

The internationalisation of business operations and transactions has led organisations to expand internationally. Since the pioneer works of Hofstede (1980) and Wildawsky (1975), most publications on transnational organisations have regarded diversity as a set of national values labelled culture and focused on trans-national cooperations. In the accounting literature, most of these have scrutinised how national values impact on the design and practice of control systems or on organisational performance (Harrison, 1992; Harrison & McKinnon, 1999; Henri, 2006).

Chapter III draws a state of the art on diversity in accounting research and continues McKinnon's and Harrison's (1999) comprehensive literature review ten years later. Throughout the following pages, I am adding to their work critical insights, as I did in Chapter II on linkages between accounting and religion. Therefore, this chapter comprises of two sections. The first addresses the choice of the most appropriate concepts: nation and nationality or ethnicity. This questioning leads to identify three streams of literature: one aims at universalistic conclusions on culture, while another seeks for grasping specificities of diverse communities, the third adopting a critical stand on minorities oppression through Marxist perspectives on accounting. Section 2 traces how ontological assumptions and epistemological stances influence methodology choices and conclusions in these three bodies of literature.

III/ 1. Diversity and accounting practices

This section purports to demonstrate how accounting research has understood and referred to diversity over the last decade. Although cultural studies have been conducted since the mid 60s', systematic approaches and methods have developed since the mid 90s' to better understand cultural differences and issues (Bhimani, 1999; Harrison & McKinnon, 1999)[28].

[28] The broad issue is that of diversity. But, to be fair to most scholars interested in diversity, I will use the same concept as they do, i.e. *culture*. Purportedly, I will not define it, as it is not the core of the dissertation. Indeed, I would like the reader to have ethnic issues in mind.

Given the large amount of works on culture in the accounting literature, this section will not be exhaustive: it only purports to draw key trends and issues explored throughout two sub-sections. First, I will discuss the relevance of nation and nationality, and then the accuracy and usefulness of ethnicity.

III/ 1.1. Ambiguous national accounting practices

Nation and nationality as cultural units in accounting research have long been referred to, researchers being able to grasp more or less the essence of a political nation (Baskerville, 2003). Therefore, they have been considered the most convenient units, even if they are not the most satisfying proxies for apprehending diversity (Hofstede, 2003). However, they could be itemised (see Hofstede's five-dimension model or Douglas' and Wildawsky's grid/group analysis) in studies on management control systems, while works on accountability have purported to understand their specificities.

III/ 1.1.1. Measuring the impact of national cultures on MCS

The greatest part of cultural studies in accounting literature openly addresses national issues (Chow, Kato & Shields, 1994; Chow, Shields & Wu, 1999b; Harrison, 1993; Harrison & McKinnon, 1999) or cross-national concerns (Bhimani, 1999; Chow, Harrison, Lindquist & Wu, 1997; Harrison, 1992; Merchant, Chow & Wu, 1995) and aim to arrive at universalistic conclusions about influences of nationality on accounting practices (Baskerville, 2003; Baskerville-Morley, 2005; Bhimani, 1999). These scholars assume actual impacts manifested in practice variations across national branches of a multinational company, as observed in IBM (Hofstede, 1980; Hofstede, Neuijen, Ohayv & Sanders, 1990).

Most works are based upon Hofstede's (1980) dimensions of culture (Baskerville, 2003; Hofstede, 2003): individualism vs. collectivism; large or smaller power distance, strong or weak uncertainty avoidance and masculinity vs. femininity. The 50,000 questionnaires administered allowed to score nationalities accordingly. In fact, these four categories have rarely been subjected to discussion, but taken for granted (Merchant, 1990; Merchant et al.,

1995). Despite the worldwide aura of his work, Hofstede (2003) regrets that most researches on cultures ignore the fifth dimension of his model: long-term orientation (Hofstede, 2001).

Despite Hofstede's domination, some studies, though, have characterised cultures as fatalist, hierarchic, individualist, egalitarian or individualist (Coppock, 1977; Hood, 2000; Jonsson, 1982; 1991), using a grid/group framework (Douglas & Wildavsky, 1982), while French scholars have classified cultures in three logics: honour, contract and consensus (Iribarne (d'), 1993).

Conclusions drawn from cultural studies are relatively predictable, the same cultures being always observed – US (Chow, Harrison, McKinnon & Wu, 1999a; Chow et al., 1997; Merchant, 1985; 1990; Merchant et al., 1995) or Chinese (Chow et al., 1999a; Chow et al., 1997; Chow et al., 1994; Chow et al., 1999b) – through the same questionnaires and econometric models (Baskerville, 2003; Bhimani, 1999). Although, other countries are studied, as the United Kingdom, Germany or Japan (Carr & Tomkins, 1996; 1998), Baskerville accuses these researches of being stereotyped and poorly contributing to scientific knowledge. In fact, she argues that they all are replications of Hofstede's (1980) work, as they rest on similar data, assumptions, hypotheses, models and conclusions.

In reaction to these deterministic assumptions, another stream of research has undertaken to understand specificities of national cultures. Its proponents have regarded the national level as a first stage in the understanding of diversity, admitting the ambiguities of nationality. However, their major contribution has consisted of leaving room for contingency and interpretive research (Baskerville, 2003).

III/ 1.1.2. Understanding nations specificities through accountability practices

Another stream of thought, which did not pretend to study cultures, arose alongside cultural studies. In fact, the titles of their papers announce countries and topics under scrutiny but do not explicitly evoke cultural issues: e.g. accountability practices of German and British managers (Ahrens, 1996a; b; 1997), British and Kiwi managers *vis-à-vis* employees (Broadbent, Jacobs & Laughlin, 1999) or British and Irish charities (Connolly & Hyndman,

2001; 2004).

The proponents of that stream consider that national comparisons purport to better understanding accounting phenomena, whatever the cultures involved are (Ahrens, 1996b). Therefore, studies on one given national context can also bring insights into accounting practices in the country: e.g. Sweden (Modell, 2003), Norway (Monsen, 2006), Denmark (Serritzlew, 2005), Finland (Laine, 2005) or New Zealand (Pallot, 2003). Although these Anglo-Saxon and Scandinavian contexts make that body of literature relatively homogeneous, there has also been for a couple of years an increasing interest in accounting in other countries – Spain (Torres & Pina, 2003), Italy (Vagnoni, 2002), Portugal (Major & Hopper, 2005) – including those in development (Alawattage, Hopper & Wickramasinghe, 2007): e.g. Malawi (Tambulasi, 2007), Palestine (Kattan, Pike & Tayles, 2007), Egypt (van Tries & Elshahat, 2007), Bangladesh (Hoque & Hopper, 1994; Uddin & Hopper, 2003) or Sri Lanka (Alawattage & Wickramasinghe, 2008; Wickramasinghe & Hopper, 2005; Wickramasinghe, Hopper & Rathnasiri, 2004).

In a study on the reactions of German and British brewers to a leaking roof, two styles of accountability were identified (Ahrens, 1996a; b; 1997). The German and the British instance a twofold approach to accountability: financial and operational. The German preferred focusing on the quality of operations to give his stockholders the highest return in the future, which entailed to have the roof repaired instantly. On the contrary, the British deemed these expenses were not directly oriented to value creation and would spoil them. From those two styles, Ahrens concludes that the meaning of accountability varies from one culture to another, difference lying in the prioritisation of its two dimensions.

In the same vein, conclusions on individualising and socialising forms of accountability have been drawn from a study on UK and Kiwi State-owned schools purporting to understand implications for management control in a public organisation (Broadbent et al., 1999). The authors observed that specific forms of control accompanied these technologies of accountability: whereas individualisation (the UK) led to distant and impersonal controls, socialisation (New Zealand) drove to direct supervision and professional peer-appraisals. Obviously, the two countries served to enhance knowledge of linkages between accountability and management control.

The choice of nation and nationality as diversity units revealed two approaches to culture. One stream addresses nationality as a proxy impacting on the design of management control systems and assumes that national differences determine practices (Chow et al., 1999a; Chow et al., 1997; Chow et al., 1994; Chow et al., 1999b; Harrison & McKinnon, 1999; Merchant, 1985; 1990; Merchant et al., 1995), while the other purports to improve scientific knowledge on accountability from the observation of specific contexts (Ahrens, 1996a; b; 1997; Broadbent et al., 1999). Obviously, nation and nationality ambiguously inform on diversity in accounting practices. Therefore, other scholars have sought for less problematic concepts, considering ethnicity small enough to grasp specificities and large enough to draw general conclusions.

III/ 1.2. Managing ethnicity: accounting for ethnic accounts

Since Neu's (2000) pioneer work on Canadian first nations, ethnicity has been increasingly considered a relevant concept to apprehend diversity in accounting research. Reliance on ethnicity, though, has revealed ideological stances influenced by neo-Marxist views or post-colonial studies considering accounting a device for minorities oppression (Annisette, 2003; Davie, 2000; 2005; Gallhofer & Chew, 2000; Kim, 2004; Neu, 2000; Neu & Graham, 2004). Marginally, another body of literature interested in grasping the specificities of various ethnic groups within an organisational context has emerged since Efferin's (2002) PhD thesis.

III/ 1.2.1. Accounting for the oppression of ethnic minorities

Ethnic groups are regarded by accounting scholars as indigenous peoples or migrant populations, ethnicity being defined as affiliation to a minority in a country (Annisette, 2000; 2003; Kim, 2004; McNicholas et al., 2004)[29]. From that perspective, either position in the accountancy profession or oppression through accounting systems was studied.

[29] For ideological purposes, a narrow definition of ethnicity is given. Indeed, anthropologists consider ethnicity subjective belonging to a community referring to common ancestry through kinship and language. Ethnic communities can be historical majority groups, indigenous peoples and proto-nations or post-colonial and –slavery immigrant minorities (see Banks, 1996; Eriksen, 1993; Fenton, 1999)

In a historical study of the accountancy profession in Trinidad and Tobago, Annisette (2003) outlines the process of integrating ethnic minorities. Prior to decolonisation, the accountancy profession was devoted only to Whites (inheritors of French, British, Dutch and Spanish colonists), indigenous peoples, e.g. historical slaves, being excluded. Since the 80s', racial laws have purported to facilitate the integration of the Black '*minority*', which represented 80% of the population though. Henceforth, the Black population has commenced to gain access to responsibility positions in accountancy firms, some Blacks being hired partners. While the Black ethnic group gained more and more self-confidence, access to the profession was denied to Chinese and Pakistani migrants. In fact, the racial problem moved from the indigenous peoples to the migrants who have experienced similar discriminations. Stepwise, though, they have been allowed to do forensic accounting, i.e. what the White and the Black historical ethnic groups have no longer wanted to take over. Nowadays, new racial laws are enforced to encourage the hiring of migrant ethnic minorities to key positions. Likewise, Chinese (Kim, 2004) and Maori women (McNicholas et al., 2004) in New Zealand have undergone discriminations leading to government interventions.

A second standing point consists of denouncing the oppressive/repressive scheme of accounting on indigenous peoples (Alam, Lawrence & Nandan, 2004; Davie, 2005; 2007; Gallhofer & Chew, 2000; Kim, 2004; McNicholas et al., 2004; Neu, 2000; Neu & Graham, 2004) and slaves (Fleischman & Tyson, 2004; Tyson et al., 2004). Relying on archives from the eighteenth and the nineteenth centuries and referring to Hoskin's and Macve's (1986) views on the disciplinary power of accounting systems, Fleishman and Tyson (2004) demonstrate how plantations in the South of the United States or in the West Indies accounted for ethnic minorities to price slaves.

Every member of an ethnic minority was accounted for as a slave (credit), while actual performances were their counterpart (debit). In order to appraise these outputs efficiently, the plantation master defined upstream objectives every day for each slave. The market (accounting) value of the latter was directly related to his capability of meeting the objectives set and did not reflected in actual outputs. If they did not meet the objectives, whip and other punishments were due to rebalance the account, the amount of blows giving evidence of the variation between expected and actual values of the slave. In fact, accounting for punishments served to set pricing models on the slave market (Tyson et al., 2004).

These evaluation models rested on outcome forecasts for each ethnic group, which influenced trade prices. Indeed, the value of a slave reflected anticipations of his ability to perform as his ethnic group (the market). Tyson et al. note that slavery accounts operated as the CAPM: ethnicity served as a market benchmarks, which allowed accountants to classify and rank communities. Steadily, they rested their analyses on stereotypes, which is the genesis of racialism (Fenton, 1999). Thence, institutionalisation of such procedures upheld systematic oppression of minorities (Fleischman & Tyson, 2004; Tyson et al., 2004).

Since 2000, scholars have investigated ethnicity to understand the context of imperial expansion and colonisation in which accounting upheld slave trade and the oppression of indigenous peoples. From then on, non-dominant Western peoples were focused on, which allowed to appraise accounting systems from the casualties viewpoint.

III/ 1.2.2. Management Control Systems and accountability as ethnic practices

There have been very few works on ethnic diversity in organisations so far (Chew & Greer, 1997; Efferin, 2002; Efferin & Hopper, 2007; Greer & Patel, 2000; Wickramasinghe & Hopper, 2005). In fact, these scholars consider nationality fails to grasp diversity within organisations and suggest thinking of ethnicity as the most appropriate concept to understand diverse practices.

In a study on a Sino-Indonesian company, Efferin (2002) and Efferin and Hopper (2007) observe a Chinese ethnic minority among a majority of Javanese workers, the former owning 70% of capital and companies in Indonesia. The absence of colonial past from the relations between China and Indonesia renders post-colonial perspectives inappropriate. Thus, Efferin (2002) intends to understand how management control systems integrate features of Chinese and Javanese ethnicities. With Hopper (2007), he concludes that integration of culture and ethnicity results in management control systems revealing preference for personnel control, low individualism and centralisation, trust and subjectivity, collective rewards and long-run time horizon for planning. They note differing practices of these systems from one ethnic group to the other and demonstrate that controls are contingent on ethno-cultural contexts.

This discovery was already intuited by Chew's and Greer's (1997) and Greer's and Patel's (2000) works on accountability in Aboriginal contexts, in which they claimed that systems of giving and demanding of reasons for conduct should take indigenous ethnicities into account to make sense of practices. In *lieu* of this, accountability systems in Australian organisations reflect Western methodological individualism, are underpinned by the agency theory (Gallhofer & Chew, 2000; Gallhofer & Haslam, 1996; 2004; Laughlin, 1996; Moerman, 2006) and ignore what makes sense to Aboriginal ethnicity, i.e. trust in the other, kinship and land (Chew & Greer, 1997; Greer & Patel, 2000). Indeed, these systems neglect capability of sustaining the kin group and maintaining land fertility though capital accumulation, Western stockholder accountability unduly replacing Aboriginal stakeholder and environmental accountability.

In conclusion, most works on diversity have relied on nationality as a determinant of accounting practices, while others purport to understand accounting phenomena through national comparisons. In both approaches to diversity, the concept employed is ambiguous and is contestably reliable. Therefore, another body of literature has emerged since 2000 and treated ethnicity as an appropriate concept for addressing diversity in accounting research. To date, three articles and one PhD dissertation have done so to supply new understandings of management control systems and accountability. Although they are few in number, they have left open room for further research on coordination in multi-ethnic organisations, which could be undertaken in the next few years (Gurd, 2008). Indeed, these four works are too recent and have probably not been appropriated by the academia and practitioners yet. A critical reading of these researches reveals three bodies of literature influenced by differing ontological assumptions, epistemological stances and methodology choices.

III/ 2. The *emic*/*etic* debate: ontology and epistemology in diversity studies

The accounting literature on diversity can be divided into three streams of thought: universalistic, specific and critical (Baskerville, 2003; Baskerville-Morley, 2005; Bhimani, 1999), each of them ignoring the other two. In the three cases, research design is very much influenced by the scholar's position *vis-à-vis* the groups studied, i.e. ontological assumption, epistemological stances and methodology choices. Cultural anthropology labels these issues the '*emic*/*etic* debates' (Berry, 1990; Harris, 1990; Left, 1990; Murray, 1990). Interestingly, accounting research took them over (Bhimani, 1999; Efferin, 2002; Efferin & Hopper, 2007; Harris, 1990)[30]. *Emic* research is that of a group member purporting to understand the specificities of the community observed, while *etics* are conducted by an outsider who applies predetermined items, prejudices and stereotypes to explain and predict (Left, 1990). These incompatibilities make these works rarely comparable. Therefore, this section deepens the underpinnings of accounting research throughout two sub-sections. First, I will introduce the onto-epistemological continuum of the three streams. Second, I will focus on the methodologies employed and conclusions reliability. Obviously, the observations made here shall impact on my own approach to diversity and my overall research.

III/ 2.1. Diversity and accounting research: the ontological linkage

The three streams of thought on diversity can be sorted out in accordance with the *emic*/*etic* classification. The universalistic stream is *etic*-based, while the specific conducts *emic* research, the critical borrowing from the other two. As in Chapter II, such differences in the apprehension of diversity lead to scattered scientific knowledge. Indeed, the notion of diversity does not echo in the same manner in the three streams, which outlines various degrees of ontological awareness or humbleness translated into the aims of their research: *emics* and *etics* reflect the researcher's ontology.

[30] Bhimani's (1999) paper introduces the *etic/emic* debate into the accounting field, while Efferin (2002) and Efferin and Hopper (2007) discuss practical issues in doing both types of research.

III/ 2.1.1. Diversity, reality and ontology

The three streams agree that cultural diversity is a social construct (Annisette, 2003; Efferin & Hopper, 2007; Fleischman & Tyson, 2004; Harrison & McKinnon, 1999; Hofstede et al., 1990) but disagree on its origins.

Universalistic works (Chow et al., 1999a; Chow et al., 1997; Chow et al., 1994; Chow et al., 1999b; Harrison, 1992; Harrison & McKinnon, 1999; Hofstede, 1980; 2001; Hofstede et al., 1990; Hood, 2000; Merchant et al., 1995) consider that diversity is the offspring of anthropological groups conflated into the nation. They regard it as a fixed construct and ignore that it can evolve over time and from one individual to another, assuming that culture was constructed without people has become exogenous to them. Hence, these studies have purported to explain and predict the impacts of nationality on accounting practices. Therefore, Bhimani (1999) and Baskerville (2003, 2005) consider such assumptions inconsistent with cultural studies, critiquing on insufficient readings on anthropology and circular references to accounting works on cultures. Indeed, all known publications take Hofstede's categories for granted and summarise culture as itemised national values (Merchant et al., 1995)[31]. Implicitly, they have assumed that the reality on linkages between accounting and cultures was in the mere accounting literature.

The critical stream opposes the former by rejecting anthropological determinism (Annisette, 2003) and arguing such stereotypes and prejudices can lead to racialism in research, which consists of ranking cultures through metrics and objective measurements (Fenton, 1999). Therefore, the very danger in using Hofstede's or Wildawsky's diagrams is a utilisation for racialist purposes. Therefore, critical works regard diversity as a construct stemming from the structures of society and the subsequent class struggle (Davie, 2005; Fearfull & Kamenou, 2006; Fleischman & Tyson, 2004; Kim, 2004; In press; McNicholas et al., 2004). However, it is structurally and externally produced and imposed to people, reality lying in social factors, which can be found in other disciplines (sociology, post-colonial studies or political science). By postulating the oppression of ethnic minorities, these studies convey systematic neo-

[31] Blind reliance on Hofstede's works can be explained by the fact that he built his questionnaire using earlier anthropological works. Moreover, an anthropologist prefaced his book, which was supposed to enhance confidence in his conclusions. In the same vein, Aaron Wildawsky elaborated her grid-group model with help and advice from Mary Douglas, professor of cultural anthropology.

Marxist views on diversity and ethnicity (Annisette, 2003; Baskerville, 2003; 2005; Kim, 2004) through historical and dialectical critical schemes. Hence, by essence, accounting oppresses minorities and indigenous peoples and paradoxically encourages rebellion and emancipatory claims. These beliefs in systematic oppression and class struggle dialectics reveal the ontology of neo-Marxist critiques.

> The academic view of Marx is a literal view. The analysis of Marx presupposes a commitment to traditional (positivistic) academic analysis. In this way, Marxist analysis is treated the same way as, say, positivistic survey analysis. Theorizing about Marx is not the same as Marx's theorizing […] The potential of Marxism in bringing about social change is widely recognized. However, we are speaking of a Marxism that is not "faithful" to Marx's theorizing and method. "Faithfulness" can often make theorizing rigid and dogmatic (as in academia); indeed, the most inspired followers of Marx saw beyond his theorizing and were in no sense "faithful" to him. The following passages reflect the interpretation (that we share) of a Marx who favored social change in order to bring about freedom and justice for each individual ((Freund & Abrams, 1976) p.378).

The proponents of the specificities reason that diversity is the outcome of individual journeys within one social, historical and political context in which the self interacts with the structure (Ahrens, 1996a; b; 1997; Alawattage et al., 2007; Chew & Greer, 1997; Efferin, 2002; Efferin & Hopper, 2007; Greer & Patel, 2000; Hoque & Hopper, 1994; Uddin & Hopper, 2001; Wickramasinghe et al., 2004). Actually, national or ethnic labels only serve to conflate the particular into the general (Ahrens, 1996b; Efferin & Hopper, 2007), diversity being the outcome of iterative interactions between the individual and the group. Therefore, the understanding of these specific interactions should rely on other disciplines, e.g. cultural anthropology can bring insights into the grounds and origins of practices.

> Theories can be complementary and progress lies in theoretical triangulation rather than continuous sniping over the barricades of the accounting methodology ‘science wars’ (Efferin and Hopper, 2007, p.224).

Indeed, accounting knowledge is not sufficient to grasp accounting phenomena: the reality of accounting stems from connections between various disciplines. Establishing and analysing them are the duties of the interpretive researcher who thence diverges from universalists and

critics.

In conclusion, as Efferin (2002) states, the universalists categorises diversity in Hofstede's or Wildawsky's way (*etic*), while the critical stream, formally but not substantially differently, categorises culturse according to their position in society, e.g. dominant/dominated, oppressor/oppressed (*etic*). Unlike those two streams, the proponents of specificities try to understand the main characteristics of the communities under scrutiny, be they nations or ethnic groups. At this stage, the researcher's ethnic affiliation and knowledge (or ignorance) of these cultural bodies count most and influence their work.

III/ 2.1.2. Knowledge about the groups studied: the insider/outsider debate

Among the three streams of literature, two can be distinguished in accordance with the nature of knowledge of the groups under scrutiny, while works in the third are scattered and acquainted with one of the other two:

> *Observer questions* are concerned with the details of an interaction. They want to give a historical account of the interaction and, perhaps, formulate laws, or rules of thumb, that apply to all interactions. Hegel's triad: position, negation, synthesis (negation of the negation) is such a rule.
> *Participant questions* deal with the attitude the members of a practice or a tradition are supposed to take towards the (possible) intrusion of another. The observer asks. What happens and what is going to happen? The participant asks: what shall I do? Shall I support the interaction? Shall I oppose it? Or shall I simply forget about it?
> *[…]*
> It is clear that observer questions must take the questions of the participants into account and participants will also listen most carefully (if they are inclined that way, that it) to what observers have to say on the matter – but the intention is different in both cases. Observers want to know what is going on, participants what to do. An observer describes a life he does not lead (except accidentally), a participant wants to arrange his own life and asks himself what attitude to take towards the things that may influence it (Feyerabend, 1975, pp.216-217)

As culture is the outcome of a personal journey supplemented with one's preferences (Arendt, 1961; 1989; Harris, 1990; Lévinas, 1969; 1987), knowing it equals accessing the self's mind, which is ontologically impossible. Thus, approaching cultures stresses *etic*/*emic* issues: *emics* as group membership lead to good knowledge of community culture, while *etics* are based upon stereotypes and predetermined items producing poorly reliable knowledge (Berry, 1990; Harris, 1990; Left, 1990; Murray, 1990).

In the universalistic stream, the researchers work on large samples of countries to draw general laws. Obviously, they cannot be members of each of them and totally ignore the cultures studied, using stereotypes and preconceived ideas (Baskerville, 2003; 2005). Although these are not problematic *per se*[32], such research practices are inconsistent with universalistic claims: general laws are not grounded in knowledge but in (non-assumed) subjectivity. Indeed, these *etic* approaches consist of applying one's *emics* to other groups, i.e. one's feelings and perceptions (Berry, 1990; Harris, 1990; Left, 1990). Semantically, objective laws cannot be discovered through subjective claims and a lack of reflexivity, as if being an outsider should lead to highly subjectivity-driven works.

In the specific stream of thought, the researcher is generally an insider or an outsider working with an insider. In the first case, the scholar can rely on his experience and socialisation to highlight the main traits of his group (Berry, 1990; Harris, 1990; Left, 1990). Obviously, he can conduct an *emic* research in which subjectivity is assumed and claimed as part of the process. For instance, Ahrens (1996a, b, 1997) is an insider in Germany (borne and raised there) and in the United Kingdom (living there since the mid-90s´). Similarly, Modell is an insider in Sweden, Ireland and the United Kingdom, as he was raised in Scandinavia before marrying an Irish woman and being hired in England. In these cases, the researcher's experiences and memories (Davie, 2007) bring wise cultural (Modell, 2003) or bi-cultural (Ahrens, 1996a; b; 1997) insights into accounting practices.

Some researches were interestingly conducted by a combination of insiders and outsiders and offered a combination of *emic* and *etic* views (Efferin & Hopper, 2007; Hoque & Hopper, 1994; Major & Hopper, 2005; Uddin & Hopper, 2001; Wickramasinghe & Hopper, 2005; Wickramasinghe et al., 2004). The example that probably makes the highest sense is Efferin (2002), who is a Javanese insider and wrote an *emic* PhD dissertation and then, in association with Hopper conducted a study based upon the combination of *emic* and *etic* views. Although both works outline how management control systems integrate the ethnic background of people, the late article (Efferin & Hopper, 2007) provides a more comprehensive understanding of Javanese ethnicity. Indeed, *emics* (Efferin) outlined the very specificity of the group studied, whereas *etics* (Hopper) introduced viewpoints facilitating the conflation of the general and the particular. *Etic* stereotypes could be triangulated with *emic* subjectivity to

[32] Anthropologists consider stereotypes unproblematic if they do not support racialist positions. I assume that the proponents of the universalistic stream do not have racialist acquaintancies.

reach a common understanding of the same object (Javanese culture). Insider and outsider subjectivities met, which led the authors to publish the first work really consistent with Harris (1990), Berry (1990) and Left (1990).

The critical stream borrows from the other two and is therefore divided into two sub-streams. One rests upon the *a priori* conception that minority ethnic groups are *par excellence* innocent and alienated by the majority/colonists (Alam et al., 2004; Fleischman & Tyson, 2004; Gallhofer & Chew, 2000; McNicholas et al., 2004). Doing so, its proponents conduct themselves similarly to those of the universalistic stream, the difference being that indigenous peoples or migrants are *good savages* oppressed by Whites (Levi-Strauss, 1956). Throug such stereotypes, Western outsiders adopt radical *etic* perspectives directed at categorising classes into two (Moerman, 2006): the good (ethnic minorities) and the evil (Western oppressors), as universalism:

> has the potential to be prophetic by providing a radical truth position which provides emancipatory accounting with the mandate of who or what to enable and why in the socio-political realm. In doing so, there is a risk of introducing a universalism which is unintended (Moerman, 2006, p.171).

A second sub-stream among critical writings is composed of ethnic insiders offering *emic* views on oppression (Annisette, 2000; 2003; Davie, 2000; 2005; 2007; In press; Kim, 2004; In press; Neu & Graham, 2004); e.g. Davie (2007) claims in her autobiography her belonging to the Fijian indigenous ethnic group, whilst Anisette (2000, 2003) is member of the ethnic minority in Trinidad. Relying on their *emics*, they address from within how ethnic minorities have perceived colonisation and decolonisation over time. Their knowledge about the group studied makes them close to the proponents of specificity understanding.

In conclusion, diversity studies outline the co-existence of three streams of thought revealing ontology in practice throughout the *emic*/*etic* debate. One consists of itemising national values to draw universal laws and is *etic* (Chow et al., 1999a; Chow et al., 1997; Chow et al., 1994; Chow et al., 1999b; Harrison, 1992; 1993; Harrison & McKinnon, 1999; Merchant et al., 1995), while another purports to grasp the specificities of the ethnic groups under scrutiny to enhance accounting knowledge through *emic* research (Ahrens, 1996a; b; 1997; Efferin &

Hopper, 2007; Hoque & Hopper, 1994; Uddin & Hopper, 2001; Wickramasinghe & Hopper, 2005; Wickramasinghe et al., 2004). The third borrows from the one or the other and offers critical perspectives: denunciation of minorities oppression through accounting applies stereotypes about these communities (*etic*), while the detailed description of indigenous' perceptions of oppression rests upon researchers' feelings as group members (*emic*). In fact, outsiders tend to generalise stereotypes, while insiders purport to share with the academia the main traits of their ethnicity. These contrasted views of diversity impact on the way research is conducted and on the trustworthiness of conclusions.

III/ 2.2. Scientific knowledge in diversity studies

The *emic/etic* debate stresses how the researcher understands diversity in general and the groups studied in particular, highlighting what types of research can be conducted. In fact, these discussions outline what knowledge is available and enable conjectures regarding the possibility of enhancing the academia's knowledge about diversity. The researcher's *etics* or *emics* influence methodology choices in connection with expected contributions.

III/ 2.2.1. Cultures, knowledge construction and methodology choice

Methodology choice for knowledge production in cultural studies directly stems from the researcher's perceptions of diversity and reveals *emics* or *etics* throughout the three bodies of literature (Left, 1990).

The universalistic stream seeks for systematic methods allowing other researchers to trace their conclusions in the same terms. The proponents of that body assume that quantitative methods are most appropriate and leave less room for speculations than qualitative methods. Effectively, the methodology section of these articles (Chow et al., 1999a; Chow et al., 1997; Chow et al., 1994; Chow et al., 1999b; Harrison, 1992; 1993; Harrison & McKinnon, 1999; Merchant et al., 1995) is very similar: researchers administer Hofstede-based questionnaires to a large sample of employees within one or two multinational companies. Then, hypotheses regarding impacts of diversity on accounting systems or practices are tested in regression models wherein nationality is an endogenous variable. As quantitative data analysis mostly

rests upon systematic verifications (R square, T-Test, F-Test, possibly Durbin-Watson if temporal series), any scholar with statistical skills could reproduce it.

Unlike the universalistic stream, the proponents of the specificities of a group prefer constructing systematic qualitative methods in accordance with the dataset they have. In fact, they position data and methods towards purported scientific contributions (Lowe, 2004a; b; Quattrone, 2000; 2004b). Subsequently, the main characteristic of that body is the variety of methodologies utilised (Joannidès & Berland, 2008a; b), the latter being chosen because they suit data and the expected level of theorising. Indeed, being an ethnic insider often leads to ethnographic accounts (Ahrens, 1996a; b; 1997; Efferin, 2002; Efferin & Hopper, 2007; Wickramasinghe & Hopper, 2005; Wickramasinghe et al., 2004) revealing a large scope of protocols though. For instance, Ahrens (1996a, b) created a fictive situation (reactions to a leaking roof) whereby accountability practices of German and British brewers could be observed. Wickramasinghe et al. (2004) participated in the everyday life of labourers in a Sri Lankan company and could report arguments and disputes about control devices. Both researches opted for participant observation and anecdote telling to reconstruct the story of the organisation and people. Efferin (2002) and Efferin and Hopper (2007) conducted interviews and utilised secondary data on Javanese and minority Chinese ethnicities. Thus, in each paper, the authors chose an *ad hoc* methodology that another researcher would not have necessarily adopted. Therefore, Joannidès and Berland (2008 a, b) conclude that the scope of methods employed reveals heuristics common to specificities seeking, interpretive research and inductive approaches, e.g. understanding diversity. In conclusion, the *ad hoc* construction of methodology informs on integration into a consistent design comprised of research purposes and epistemological stance.

The critical stream reveals low regularity in methodology choices. However, critical researchers tend to privilege historical studies informed with archives (Davie, 2000; 2005; 2007; Fleischman & Tyson, 2004; Greer & Patel, 2000; Neu, 2000; Neu & Graham, 2004) and adopt post-colonial perspectives consistent with their philosophical assumptions. Though, their neo-Marxist approach is not that of Marx himself:

> While orthodox Marxism presupposes scientific aspiration, a faith or belief in progress, and a radical criticism of reality as the point of departure, the Marxism we speak of is not scientific. The distinction is crucial: As systems of analysis,

> Critical and Scientific Marxism are partly complementary and partly divergent. They are divergent paradigms because (as Marx acknowledged) the object of science is to discover laws independent of human will and determinative of it, while a 'critique' aims at establishing the manner in which human history is an outcome of the hidden potency of men (Freund and Abrams, 1976, p.378-379).

In fact, post-colonial studies do not embrace all concepts set and utilised by Marx and rather assume class struggles instanced with one object. Critical Marxism offers lenses purportedly connected to historical methods to highlight dialectical movements.

In conclusion, *etic* research consists of relying on secondary data as substitutes for practical knowledge about diversity tested through quantitative datasets or historical archives. On the opposite, *emic* research rests on primary data to produce ethnographic reports on diversity. In filigree, the *emic*/*etic* debate relates to an opposition between first hand and second hand data, which *in fine* impacts on the reliability of conclusions.

III/ 2.2.2. Reliability of accounting knowledge

Onto-epistemological issues and subsequent methodology choices manifested in the *emic/etic* debate reflect claims and audiences differing from one stream to another without one being superior to the other two.

The universalistic stream provides relatively predictable conclusions, which is its main limitation. Indeed, requirement that any research should be conducted by others makes these works very similar: e.g. they measure the impacts of national values on management control systems and financial performance (Chow et al., 1999a; Chow et al., 1997; Chow et al., 1994; Chow et al., 1999b; Harrison, 1992; 1993; Harrison & McKinnon, 1999; Merchant et al., 1995). All these models test the same exogenous variables through similar proxies, differences lying in the value of the intercept and residuals. They all conclude on the robustness of the model and significance of their coefficients: national values impact on financial performances. Accordingly, there is no room for novelty and originality.

The second failure at supplying reliable conclusions consists of insufficient mathematical

knowledge: scholars observing correlations between variables conclude on causality, ignoring that statistical causality has been much criticised by economists and statisticians (e.g. Granger, Engle and other Nobels). Despite the statistical robustness of the models, result interpretations are extrapolated, i.e. biased. Obviously, generalisations at which they arrive cannot pretend to be objective as they contradict the original intent of the researcher. A similar bias can be observed in the critical stream, ethnic groups observed serving as pretexts for evidencing strong philosophical assumptions (Annisette, 2003). Despite their historical or sociological interest, these works provide the academia with predictable and relatively poor conclusions.

The proponents of group specificities are concerned about enhancing knowledge of accounting through long-range theories, which can be echoed through due references by later works, quotations assessing the reliability and replicability of conclusions. For instance, Ahrens (1996a, b) concluded on financial and operational dimensions of accountability through a cultural comparison. Steadily, the academia validated them through citations almost in all works on accountability. Notwithstanding, absence of references can relate to the recent character of a research, which has not been appropriated yet by others (e.g. Efferin, 2002 and Efferin and Hopper, 2007). Diversity studies on accounting raise the *emic*/*etic* debate (Berry, 1990; Bhimani, 1999; Harris, 1990; Left, 1990; Murray, 1990), which impacts on the overall design of researches. This section identified three research streams and continua summarised in the figure below.

	Universalistic	Specific	Critical
Cultural unit	Nationality	Ethnicity	Either
Ontology	Etic	Emic	Either
Espistemology	Positivism	Interpretivism	Critcial positivism
Methodology	Quantitative	Ethnography	Marxist history
Conclusions	National values determine accounting	Cultural/ethnic specificities inform on accounting	Minorities have been oppressed
Contributions	Confirmatory	Unpredictable	Marxist critique

Table 1. Literature review on cultural issues in accounting research

Conclusion

This chapter purported to address how accounting scholars apprehend diversity through an in-depth investigation of the ontological assumptions, epistemological stances and methodology choices of these researches. The conclusions drawn from these observations shall influence the positioning of my own research: I feel more acquaintances with the specificity-driven stream.

Section 1 showed how accounting scholars treated diversity and outlined two streams. One considers culture nationality, while the other focuses on ethnicity. However, both reveal internal divisions regarding the expected outcomes of studies on diversity. In the first stream, some researches purport to draw general conclusions on culture and face others interested in grasping the specificities of the groups under scrutiny. In the second body of literature, divergences emerge too: some authors are denouncing Western ethnocentrisms on behalf of oppressed ethnic minorities, while others consider ethnicity the most appropriate level for grasping the specificities of the ethnic communities studied.

Section 2 drew on ontological assumptions, epistemological stances and methodology choices of both streams. Informed with the *emic*/*etic* debates, it traced the roots of their differences. In fact, the belonging or non-belonging to the group studied impacts on the overall research design: the choice of nationality is generally the fact of cultural outsiders with universalistic (*Etics*) claims leading to replicable methods for data collection (questionnaires) and analysis (econometric regressions). On the contrary, the choice of ethnicity is the fact of insiders (*Emics*) or a combination of insiders and outsiders (*Emics* and *Etics*) willing to grasp the specificities of the groups studied. Consistent with *emic* approaches, these authors use autobiographical and ethnographic accounts to understand cultures and theorise on accounting.

Next Chapter – Research methodology

Chapter IV will rely on the conclusions drawn from Chapters II and III to detail the design of this thesis. The interplay between ontology, epistemology and methodology will not be explained further, only the specificities of my research being introduced.

Chapitre III. Comptabiliser la diversité ?

La présente thèse a pour objet de répondre à la question *comment une conduite (religieuse) quotidienne met en évidence les influences de l'ethnicité sur des pratiques d'*accountability. En lien avec cette question de recherche, ce chapitre a pour dessein de présenter la manière dont la recherche comptable a appréhendé la diversité jusqu'à présent.

L'internationalisation des activités et des transactions des organisations a conduit ces dernières à s'internationaliser à leur tour. Les travaux pionniers de Hofstede (1980) et Wildawsky (1975) et suivants ont souligné l'acuité de la question de la diversité dans un contexte d'internationalisation. Etant donné que les organisations opèrent mondialement, la plupart des travaux en sciences administratives et comptables ont limité la diversité à des valeurs nationales nommées inopportunément culture. Les études culturelles en sciences administratives et comptables ont proliféré depuis. En observant ces valeurs nationales, elles ont surtout cherché à appréhendé comment la culture pouvait influer sur les modes de contrôle et de coordination transnationaux. Plus particulièrement, les recherches comptables ont cherché à mesurer comment des valeurs nationales influent sur le design et sur la pratique des systèmes de contrôle ou sur la performance (Harrison, 1992 ; Harrison et McKinnon, 1999 ; Henri, 2006).

Dans ce contexte, le présent chapitre a pour objet de présenter un état de l'art sur la diversité dans la littérature comptable. A ce titre, il prolonge, dix ans plus tard, l'entreprise de Harrison et McKinnon. Alors qu'ils se sont exclusivement intéressés à la culture (nationale), le présenter chapitre offre un cadre plus vaste. La diversité permet de saisir les études culturelles, telles qu'auto-proclammées, aussi bien que l'ethnicité. Manifestement, dans ce chapitre, la diversité est posée comme un enjeu dans une organisation internationale, mais aussi au sein d'un même centre de responsabilité. Le présent chapitre suggère en filigrane quel sera le positionnement du reste de la thèse dans ce champ. A cette fin, l'argument est divisé en deux parties. Tout d'abord, la première section esquisse les principaux enjeux liés à

la diversité dans les études comptables. Il apparaît que le véritable enjeu tient au choix de l'unité d'appréciation de la diversité la plus appropriée : nationalité ou ethnicité. Dans ce contexte, la première section présente trois courants de littérature. L'heuristique de l'un consiste à tenter de tirer des lois universelles sur la culture. Le second courant tente plutôt de comprendre les spécificités de divers groupes. Le troisième courant postule et critique l'oppression des minorités et adopte un épistémè marxiste. Comme dans le Chapitre II, la deuxième section du présent chapitre offre une revue critique de ces trois courants. Notamment, elle appréhende comment des hypothèses ontologiques et des positionnements épistémologiques influencent les choix méthodologiques et les conclusions des recherches.

A cette fin, en ligne avec les propositions de Quattrone (2000 ; 2004b) et de Lowe (2004a ; b), j'ai tenté de saisir les coulisses de toutes ces recherches. Une à une, j'ai pris considéré que les objectifs scientifiques, la construction du chercheur en tant qu'*étant* (son rapport aux populations observées), sa posture épistémologique (observée dans les objectifs affichés) et les choix méthodologiques afférents font partie de la manière dont la diversité est appréhendée. D'un point de vue ontologique, l'appartenance ou la non appartenance aux groupes étudiés semble avoir été le principal déterminant du continuum de la recherche. En effet, le choix de la nationalité est le fait d'étrangers au groupe aux prétentions universelles (*etic*). Cela se traduit alors par des méthodes entièrement répliquables, tant pour la collecte que pour l'analyse des données questionnaires et régressions économétriques). Du fait de prétentions universelles, tous ces travaux sont similaires en la plupart des points, notamment les conclusions. Aucune nouveauté, aucune surprise ni aucune originalité n'a émergé de ces travaux. A l'inverse, les travaux fondés sur l'ethnicité était le fait d'indigènes (*emic*) ou de combinaisons d'étrangers et d'indigènes (*Emic* et *etic*) désireux de comprendre les spécificités d'un groupe donné. Ce second courant de littérature revendique des notes autobiographiques propres à enrichir la compréhension du groupe et se situe dans un schème interprétatif. A cette fin, les chercheurs ont tous opté pour des méthodologies qualitatives, principalement ethnographiques. Certains, en lien avec leur question de recherche, ont combiné méthodes ethnographiques, entretiens, exploitation de documents internes et autres sources de données. Enfin, le troisième courant de pensée, intéressé par l'oppression des minorités, fait du marxisme une méthodologie pour lire l'histoire. Tous les travaux de ce troisième courant reposent sur l'exclusive exploitation d'archives. Les conclusions sont prévisibles, mais ce sont les données et le chemin emprunté par l'argumentaire qui font leur intérêt.

Chapter IV. Research methodology

‘And his concubine was unfaithful to him, and she went away from him to her father's house at Bethlehem in Judah, and was there some four months.’

– Judges 19: 2 –

Introduction

The dissertation purports to address *how everyday (religious) conduct reflects influences of ethnicity on accountability practices*. In line with the findings of Chapters II and III, Chapter IV aims at clarifying the actual interplay between the research question, object under observation, ontology, epistemology and methods. As most ontological and epistemological issues were already addressed in the literature reviews, they will not be further deepened here. In this section I reveal how I empirically connect religion, ethnicity and accountability, which were defined in Chapter I.

Religion is first regarded as a set of individual experiences based upon faith underpinning day-to-day conduct. Once several people share similar experiences, they form a community, in which all members adhere to the same beliefs, values and norms managed by a clergy. Indeed, the latter defines organisational doctrines to design the congregation accountability system, which should apply to all. However, religious practices reveal high diversity across space and time and sometimes refer to ancestry/descent, which makes them part of the ethnic construction of devotees (Weber, 1922). In fact, religion and ethnicity often overlap, i.e. while referring to ancestral religious practices, congregation members develop kin relations based upon a common vernacular tongue. Thence, individuals are involved in systems of "*giving and demanding of reasons for conduct*'" (Roberts & Scapens, 1985, p.447), directed at the religious and the ethnic community, their accountability practices being a '*chronic feature of daily conduct*' (p.448).

Addressing linkages between accounting and religion, Chapter II identified three bodies of literature and demonstrated the end of a scientific continuum. Research question formulation reflects ontological awareness, while the research purposes reveal the researcher's epistemological stance. These are translated into research methods, which influence the nature and reliability of conclusions. Chapter three addressed diversity issues in accounting and adopted the same protocol. Two research streams were identified and revealed the same continua as in Chapter II. In guise of a summary, ontological awareness was manifested in research questions directed at explaining / predicting or understanding phenomena, which led authors to positivistic or interpretive stances. Epistemological positioning led to adopt interview-based or ethnography-based methods and to idiosyncratic or original conclusions.

In fact, researches on religion or on diversity are contingent upon relation between the scholar and the field.

Therefore, Chapter IV first addresses onto-epistemological issues in the conduct of this research, focusing on auto-ethnographic accounts. Second, it details methodology choices reliability.

IV/ 1. Ontology and epistemology: an auto-ethnography

In this section, I appropriate and apply to my topic conclusions drawn from Chapters II and III. Indeed, ontological awareness was manifested in (non-)membership in the religious communities and ethnic groups studied, public affiliation being associated with interpretive stances. Thence, an auto-ethnographic note allows to understand where I stand and how I am intending to contribute to scientific knowledge: conceptualisation of accountability practices, detailed description of a new empirical object and an innovative methodology.

IV/ 1.1. Interpretive scheme of research: contributing to knowledge

This doctoral thesis purports to supply an understanding of accountability and ethnicity in a religious organisation at three levels: concepts generation or enrichment, new empirical object description and methodological innovations (Davie, In press; Joannidès & Berland, 2008a; b).

IV/ 1.1.1. Theorising on accountability

I expect my doctoral dissertation to draw from the specific Salvation Army case a working theoretical framework on accountability, which can be discussed, critiqued and improved later (Llewellyn, 2003).

Within that heuristics, the religious setting, ethnicity and the Salvation Army are *expressive* (Berry, 2005a) contextual features. Indeed, analysing them allows to emphasise traits of accountability, which would be less visible in other contexts. In particular, religious

assumptions on deity neutralise agency concerns unless the believer is the principal and God the agent, the former trusting the latter without knowing what He actually does: the devotee does not know the Lord, Who is supposed omniscient. In fact, information asymmetry would be at the expense of the self, God being not monitored.

Ethnicity highlights *expressive* conduct too, diversity of approaches to problems bringing new insights into accountability practices. Like religion, ethnicity can shed light on dimensions of accountability, which would have remained invisible in more traditional contexts (Efferin, 2002). Indeed, the seven ethnic groups under scrutiny are likely to reveal hidden or unknown approaches to religion and accountability. Triangulated with religious insights into the giving and demanding of reasons for conduct, ethnic influences will shed light on accountability as a system and practice.

To reach the level of a *grand theory*, the dissertation starts from a contextual theory (Llewellyn, 2003), i.e. accountability in a religious setting as defined in Chapter I. To be replicable to other organisational contexts, concepts are required: *constitution*, *covenant*, *accounting* and *subrogation*.

In conclusion, the dissertation aims at supplying a context-based and then a context-free theorising of accountability, religion and ethnicity being contexts, while the Salvation Army brings metaphorical empirical evidence. As metaphor is important too in the theorising process (Llewellyn, 2003), the rich description of the object can be an empirical contribution *per se*.

IV/ 1.1.2. Detailing and describing an empirical object

It has been commonplace in qualitative research that the sole description of an empirical object counts as a contribution to scientific knowledge, *each description [being] in itself an explanation* (Quattrone, 2004b, p.238):

> The description of a story (i.e. literature and novels) is intrinsically related to the explanation of that story (i.e. science and academic papers). The only difference

> that can be made is whether these stories are 'interest-*ing*' (i.e. be able to make people interested) or not, and this is probably a criterion which may replace conventional validity, intended as the correspondence between a story and a supposedly 'out there' reality (Quattrone, 2004b, p.241).

For ontological reasons, an object can only be partly viewed, which makes description partial. Indeed, one can perceive it from one or several facets only, the total number being infinite. Thus, descriptions will reflect one viewpoint and neglect all other, which cannot be grasped (Kant, 1787; Lévinas, 1969; 1985; Ricœur, 1991). Partial descriptions bring insights into the understanding of the object and are an explanation *per se*[33]. In the language of social sciences, this has been considered grounded theory, rich descriptions theorising an object *per se*, which cannot be objectively understood (Ahrens, 2008; Gurd, 2008; Joannidès & Berland, 2008a; b; Parker & Roffey, 1997).

I argue that religious settings and ethnicity are new contexts, as they have been neglected by research for decades due to scholars focusing on profit-making (Parker, 2001) organisations:

> Not-for-profit organizations constitute a major sector of most Western economies in terms of employment, income, expenditure, and contributed volunteer hours. The not-for-profit sector has a major social and economic impact in our societies today […] and yet it has been accorded relatively little attention in the accounting and management research literatures.1 Contemporary management and accountability processes in church organizations have been subject to even less attention (Parker, 2001, p.321).

Ethnicity has raised new research questions for a decade, accounting research being ethnocentric hitherto (Kim, 2004):

> there has been a growing interest amongst critical accounting researchers in articulating the role of accounting and the accountancy profession in the enactment and maintenance of western colonial imperialism (Kim, 2004, p.95).

Churches have been neglected, although their capability of getting structured, expanding

[33] I would like to warn the reader from confusions: *per se* relates to awareness of the impossibility to grasp an object in its totality (*in se*). Therefore it is only the multiplication of *per se* perspectives that help approach to *in se* understandings, which are the heuristic scheme of ontology. In fact, *per se* or *in se* claims will determine research questions, purposes and epistemological stances. For further insights, I suggest reading the preface of Kant's *Critique of pure reason*.

internationally, controlling people's conduct (Hoskin & Macve, 1986; Quattrone, 2004a; 2008), administering and raising funds (Kreander et al., 2004) makes them active institutions in social, economic and political life (Gallhofer & Haslam, 2004; Laughlin, 1988; Moerman, 2006). Hence, business managers and the academia are likely to learn much from religious organisations.

New accounting issues and questions can be raised through the study of religious and ethnic communities. In the specific case of churches, prior works unanimously agreed that the key concern was the linkage between accounting, religion and theology (Berry, 2005b; Booth, 1993; Davison, 2004; Gallhofer & Haslam, 2004; Hardy & Ballis, 2005; Howson, 2005; Irvine, 1999; 2003; 2005; Irvine & Gaffikin, 2006; Jacobs, 2005; Jacobs & Walker, 2004; Kreander et al., 2004; Laughlin, 1988; 1990; Lightbody, 2000; 2003; McKernan & Kosmala, 2004; 2007; McPhail et al., 2004; 2005; Moerman, 2006; Quattrone, 2004a), observing repetitively the Church of England or the Victorian Synod Church of Australia. This dissertation differentiates from these works by addressing a congregation rarely studied (Howson, 2005; Irvine, 1999; 2003; Irvine & Gaffikin, 2006) and by considering ethnic appropriations of a supposed universal and transcendental accountability system. Thence, the selection of non-Anglo-Saxon communities should bring new empirical evidence of accountability as practice.

IV/ 1.1.3. Daring methodological innovations

This dissertation supplies an original and innovative research methodology choices, these corresponding to differentiated realities and varying from one researcher to another and from one objet to another. Indeed, I am not applying pre-established methods. I rather construct them with respect to the topic studied, the research question, the nature of the field, my assumptions on the world, my personal journey (Clandinin & Connelly, 1994; Davie, In press; Scapens, 2006) and my interpretive stance (Burrell & Morgan, 1979; Llewellyn, 2007; Lowe, 2004a; b; Quattrone, 2000; 2004b). Deconstructing my scientific journey, I outline that there is no one best way of conducting research and that methods are contingent on upstream concerns, the scholar adjusting all the time.

A secondary contribution consists of the methodological assemblage itself, as I am

conducting a radical ethno-methodological research based upon autobiographic accounts. In fact, this thesis offers behind-the-scene views of applying epistemo-methodological concepts (e.g. *etic/emic* perspectives, ontological awareness, ethnographic accounts…) I hope my methodology convinces other researchers, who will date to construct theirs with respect to their constraints and preferences. As a prerequisite in the understanding of the ongoing dissertation, next section addresses these auto-ethnographic issues.

1.2. An auto-ethnographic note

Chapters II and III established connections between biography, ontology, epistemological positioning, methodologies chosen and reliability of conclusions drawn by researchers. In religious studies, membership in the congregation under focus, this is often associated with interpretive research (Berry, 2005b; Irvine, 2005; Laughlin, 1988; 1990; Parker, 2001; 2002), whereas being an outsider supports positivistic stances (Gallhofer & Haslam, 2004; Irvine, 1999; 2003; Irvine & Gaffikin, 2006; Lightbody, 2000; 2003; Moerman, 2006). Similar conclusions regarding diversity studies were drawn: membership in the ethnic group studied prevents from applying serious stereotypes to ethnicities, which upholds interpretive research, whereas being an outsider leads to positivistic stances (Berry, 1990; Harris, 1990; Left, 1990; Murray, 1990). My research question reveals an interpretive scheme. Therefore, I was to be or become an insider in the religious and ethnic communities observed.

IV/ 1.2.1. Personal religious journey: from without to within

I have been a member of the Salvation Army since 2000 and was enrolled as a soldier in 2003. Hitherto, I only attended a Haitian parish in Paris. My involvement in social work and administrative activities increased after my enrolment. Indeed, since I was registered, I have participated in various social programmes and volunteered for the Territorial Headquarters and for the parish. I came to the Salvation Army when I was commencing my life as an adult: I was 20 years old. This factor has been integral to my experiences and how I made sense of them when in the field/with the Sal army.

Before joining the Salvation Army, I had been raised according to Protestant values and

principles influenced by Swiss Anabaptism: the individual receives a basic religious training allowing the individual to choose to become a believer if they wish to (Bender, 1938; Friedmann, 1955; Heilke, 1997; Hillerbrand, 1960; Packull, 1991; Stalnaker, 1976; Zuck, 1957). In fact, the individual must exercise their free will, which I did when I entered into the adult world.

In 1997, I took my A-Level, after I was rescued from a serious septicaemia and a commencing leukaemia with a high probability of dying. In the hospital, I read *The Protestant ethic and the Spirit of Capitalism* (Weber, 1921), after which I drew a two-column table and recorded the most significant features and events of my life. In the left column, I wrote every positive thing and every success, while the right column displayed bad events and failures. The comparison of my biographic accounts revealed that I had been successful in almost every single thing I had undertaken so far. In addition to my rescue from disease and likely early death, I thought that such an accumulation of success could not be only incidental. On the other hand, bad events and failures represented a minor part of my life. It suddenly came to my mind that there was perhaps some entity looking after me, guiding my step, drawing a way for me and validating my undertakings as parts thereof. '*What about God, in fact?*' I wondered. During the next three years, I sought for answers to my questions, which transpired only in 2000 after I talked with a Swiss minister. I was convinced that there was someone to whom I was to be thankful for everything I had received.

I looked for a cluster where I could share with other people that new feeling and thank God for what He did for me. As my biographic accounts highlighted practical things, I wanted to attend a congregation that based its theology upon day-to-day life practices, i.e. a religious community in which faith and action interact with each other. Indeed, I wanted to give my actions and undertakings a spiritual sense and to see in them a divine approval. This is how I found the Salvation Army in 2000.

What I think as being scientifically interesting in my religious journey is the evolution from without to within the congregation. Indeed, people generally attend a congregation, in which they were born and raised (Weber, 1922). My journey largely differs from that of most Salvationists, who were socialised in the Salvation army and reproduce what they have always known without being able to tell about their journey. My background made me an outsider prior to my registration. Although I have become an insider since then, my

background as a converted outsider remains. This allows me to combine an outsider's perspectives (my past and my journey) and those of an insider (my present).

In one sense, my journey from without to within the Salvation Army leads me to perpetual reflexivity whereby I can understand my present actions in the Salvation Army both as a member and as a former non-member. As I chose to join the Salvation Army, I know with what I agree or disagree and I can justify this. In fact, I can make sense of all my actions and positions on my own (Armstrong, in press; Berry, 2005b; Davie, In press; Jönsson & Macintosh, 1997); It can be described as a type of continuous reflexivity that has prevented me from being too militant or naïve *vis-à-vis* my research object. In conclusion, my religious journey is part of the research process.

IV/ 1.2.1. *Emics* and *Etics*: being and becoming and ethnic insider

I do not claim causality between the researcher's positioning *vis-à-vis* the field concerning the research's onto-epistemo-methodological stance and conclusions. However, I observed a continuum between these issues, in which determinism can be avoided though, if the scholar manifests an ontological awareness (Alhteide & Johnson, 1994; Schwandt, 1994) allowing themselves to apply softer *etics* (i.e. a softer positivistic or a quasi-interpretive scheme) or *emics* (*etics* of the group studied). In fact, once ontologically aware, the individual faces a dilemma, Efferin and Hopper (2007) explain.

> However, the researchers had a dilemma. Understanding the social construction and meaning of an MCS requires emic analysis (which describes indigenous values of a particular society using semiotic ethnography based on 'thick description' from fieldwork) whereas most accounting research on Chinese culture and control is etic (it applies broader predetermined theoretical models across several societies). An etic view is how outsiders see and interpret a phenomenon, whereas an emic view is how insiders/participants interpret the phenomenon as part of their world […] The researchers' inclinations to emic research were tempered by a desire to engage with prior etic research, build knowledge cumulatively, and use theories in a complementary, pluralistic manner […] Hence grounded data was analysed using etic categories from prior research whilst using emic analysis to create new categories and concepts when etic categories did not suffice (Efferin and Hopper, 2007, p.225).

As Efferin and Hopper note, my approach to accountability is *emic* driven, categories for religious analysis emerging from a grounded-theory-like pilot study. However, I regretfully failed to conduct a fully *emics*-driven research on ethnicity. I endeavoured to become an ethnic insider in the seven groups, which entailed living with their members over a long period of time. When I was unable to do so, active readings on communities were to minimise the impacts of my outsider position, i.e. my stereotypes and prejudices were left aside. The border between insider and outsider position was defined as my capability of meeting up and being acquainted with ethnic group members outside the Salvation Army.

My *Emics* are that I have always been an insider within two ethnic groups: Whites in France and German-speakers in Switzerland. Indeed, I was born and have lived in France, where I graduated from two state-owned universities (Sciences-Po and the Ecole Normale Supérieure) and became a qualified accounting teacher. In the mean time, since my birth, I have always heard my relatives speaking Swiss-German and French at home. I have spent all my holidays and I have graduated at the University of *Sankt Gallen*, where a part of my family was living. In both ethnic groups, I am an insider by native tongue, beliefs values and norms. Probably, my German-speaking ethnicity is stronger than White French, a light German-Swiss accent persisting when I speak foreign languages. Hence, my dual ethnicity helps me base my writing about both groups upon a comprehensive understanding of their specificities. I do not feel able to do the same about the French-speaking group in Switzerland, feeling myself an outsider. The best I can do is to do *etics* by applying my White French or German-speaker *emics* to that ethnic group. Therefore, I prefer removing that group from my sample, which allows me to preserve the homogeneity of the analysis.

In the other six ethnic groups, although I was originally an outsider, I endeavoured to become an insider through differentiated enculturation means. In order to understand Brazzavilles and Kinshasas in France, I moved to the Paris Black African district at the beginning of the doctoral programme and stayed there for two years (August 2005 – March 2007). Although I could not differentiate both ethnicities, I learnt to share the main features of their everyday life. Despite my skin colour, which made me an obvious outsider, I managed to remain anonymous and get socialised to the district life. This gave me practical and intellectual tools to understand them better than earlier. Actually, I could progressively apply their *emics* rather than my *etics* to grasp ethnicity. Obviously, my position *vis-à-vis* Congolese consisted of a

combination of *etics* and *emics*.

At the same time as I was being acculturated to the Brazzaville and the Kinshasa ethnic groups, I could get into the Caribbean community of Paris. I attended various meetings they organised, at which I met intellectual Haitians and other Caribbeans that had rich knowledge on the socio-cultural elements of Haiti. Despite this, I could not live as Haitians do. In fact, I could just better understand their own *emics* and applied less and less my *etics*. I combined *etic* and *emic* perspectives with active readings on the community.

Since September 2006, I have visited the Swedish branch of the Salvation Army regularly. Each time, I stayed in Stockholm for a one week. In April 2007, I was granted a scholarship to visit the Stockholm School of Economics where I stayed for nearly two months (August-September 2007), during which I could live like Vikings and understand features of their ethnicity. Given the resemblances with German-speakers in Switzerland and with other White Europeans, I did not encounter difficulties in grasping their *emics*. Therefore, I can consider that I was acculturated rather than merely literate, hence I found regular visits there sufficient to adapt to the way of life there (Ahrens, 1997; Ahrens & Mollona, 2007).

I was unable to prolong my stay in Stockholm as I was awarded a Marie Curie Fellowship at the Manchester Business School (*MBS*) (October 2007 – September 2008). It was at Manchester that I was acculturated to WASP ethnicity; I shared a flat with other WASP students and networked a lot outside the university to meet other Brits. Stepwise, I became part of the community, which was confirmed by French colleagues telling me that I had transformed into an Englishman in my way of thinking and working. In fact, they remarked a change in my *emics*, which I could not notice myself.

During the first days of my fellowship I found a Salvation Army parish behind *MBS* on my way home. I decided to visit it and discovered that it was attended by the Mancunian Zimbabwean community, while WASP parishes were out of the city centre. For 9 months, I was a registered soldier at the Zimbabwean parish, where I learnt about the community through active readings about their ethnicity and informal conversations on their practices of everyday life. This allowed me to become a literate outsider.

	Insider	Acculturated	Literate outsider	Outsider
White French	X			
Brazzavilles			X	
Kinshasas			X	
Haitians			X	
German speakers	X			
French speakers				X
White British		X		
Zimbabweans			X	
Vikings		X		

Table 2. The ethnic insider/outsider debate in practice

The table above summarises my *etic/emic* approaches to ethnic communities: I am an insider in my original ethnic groups (White French and German speakers in Switzerland) and an obvious outsider in French-Swiss ethnicity. Between these extremes, I have become a quasi-insider in the WASP group, as Ahrens (Ahrens, 1996a; 1997; 2008; Ahrens & Chapman, 2002; Ahrens & Mollona, 2007) or Modell (Ballantine, Brignall & Modell, 1998) and in the Viking community. Otherwise, I am a literate outsider *vis-à-vis* the three ethnic minorities (Haitians, Zimbabweans and Zimbabweans), as Hopper, who is a WASP working on accounting in various developing countries (Alawattage et al., 2007; Efferin, 2002; Efferin & Hopper, 2007; Hopper, 1999; Hoque & Hopper, 1994; Major & Hopper, 2005; Uddin & Hopper, 2001; 2003; Wickramasinghe & Hopper, 2005; Wickramasinghe et al., 2004), which required the acquisition of sufficient knowledge about the communities observed. Thence, all researches were conducted in collaboration with ethnic insiders, except one on Japanese management accounting (Hopper, 1999). Even if I did not always succeed in becoming an insider, my reflexive ontology led me to be a literate outsider.

In conclusion, this doctoral dissertation adopts an interpretive scheme based upon my subjectivity as a recent member of the Salvation Army and mid-run socialisation into the various ethnic groups under scrutiny. To observe diverse accountability practices through day-to-day conduct, ethnomethodology and ethnographic accounts appeared particularly

appropriate .

IV/ 2. Ethno-methodology and ethnographic accounts

This section introduces the ethno-methodology developed along the dissertation, which allowed me to '*walk their walk, talk their talk and write their story'* (Jönsson and McIntosh, 1997, p.370), seeking to

> treat practical activities [and] practical circumstances […] as topics of empirical study, and by paying the most commonplace activities of daily life the attention usually accorded extraordinary events […] Activities whereby members produce and manage settings of organized everyday affairs are identical with members' procedures for making those things account-able. The '*reflexive*', or '*incarnate*' character of accounting practices and accounts makes up the crux of that recommendation. When I speak of accountable, my interests are directed to such matters as the following. I mean observable-and-reportable, i.e. available to members as situated practices of looking-and-telling […] When members' accounts of everyday activities are used as prescriptions with which to locate, to identify, to analyze, to parable occasions, the prescriptions, they observe, they are law-like, spatiotemporally restricted, and '*loose*' (Garfinkel, 1967, pp.1-2).

In order to understand the *methods which characterise this accounting process* ((Burrell & Morgan, 1979), p.250), ethnomethodologists collect specific data, analyse conversations through anecdotes and place reflexivity in the foreground of research reliability. These issues are addressed throughout the next three sub-sections.

IV/ 2.1. 'Walk their walk' and 'talk their talk'

Ethnomethodologists first '*Walk their walk*' and '*talk their talk*' through total socialisation with the community studied (Denzin, 1969; Garfinkel, 1967; 1996; Holstein & Gubrium, 1994; Jönsson & Macintosh, 1997). In fact, the researcher is immersed in the everyday life of an organisation or a group and adopts their language and codes to give an account of their story. Consistent with ethnomethodology's programme (Garfinkel, 1996), I practiced accountability with people to understand how they legitimated and reported daily conduct, which led me to have informal conversations with them, supplemented with the analysis of internal documents. The following pages describe the dataset territory by territory.

2.1.1. Walking the French way and talking French, Creole and Hingala

Data collection is comprised of four features: congregational attendance, social work, financial activities and people observation at work.

Congregational attendance consisted of participation in Sunday services in the three parishes in Paris every week, which also entailed participation in the preparation of activities, organised locally. As often as needed, I helped ministers during the week, which allowed me to observe the everyday (non-)involvement of soldiers in the administration and daily life of their parish. Two national Salvation Army in 2005 and in 2006 congresses gave me an aggregated view of accountability system and practices. Indeed, these conventions were occasions for church leaders to recall the components of accountability to God: accounting for one's commitment to the congregation project and to oneself. From my scientific viewpoint, they were opportunities of grasping people's differentiated reactions.

My involvement in social work activities encompassed monthly charity sales and weekly services to the community, e.g. supervision of pupils' homework, language teaching, and company with elderly of homeless people. Casually, I served as a supply member for food distribution. All these dimensions of the congregation project allowed me to understand accountability relations in the Salvation Army: I could grasp how faith and conduct were accounted for and then discussed by church leaders and parishioners. Meetings for volunteers organised at the Territorial Headquarters recalled accounting procedures and the span of

control. I hence could better understand subrogation issues and anticipate possible tensions between system and practices.

As daily conduct entailed people's relation to money, I was involved in financial activities too through regular participation in fundraising operations. With ministers and other parishioners, I prepared collection schedules, commissioned people and appraised the conformity of actual conduct to the congregation requirements. In fact, I accounted for people's day-to-day activities at the same time as for mine, practicing the books of the church (see Quattrone, 2008). Moreover, as Berry (2005) or Irvine (2006), my accounting skills allowed appointment to the financial board of the Parisian parishes. I was in charge of an extraordinary internal fundraising operation, which allowed me to account for soldiers' stewardship of God's gifts.

Lastly, from January 9th 2006 to March 31st 2006, I spent two days a week at the Territorial Headquarters, where I looked at people work and participated in meetings with the commanders and the board. I could grasp how church leaders designed the accountability system, appraised accounts of people's life and practiced accountability to stakeholders.

IV/ 2.1.2. Walking the Swiss way and talking Swiss German

In Switzerland, data collection consisted of denominational attendance, participation in various meetings and people observation at work.

Between April 2006 and May 2007, I spent one week a month in Switzerland, where I attended Sunday services in Zurich, Bern and Basel. On these occasions, I could see through sermons what the Salvation Army expected from its German-speaking soldiers and how the latter were accounting for daily conduct, which conveyed the accountability system in practice. Moreover, like in France, I participated in three annual congresses for the German-Swiss division, where church leaders recalled the meaning of accountability to God through detailed accounts of one's faithful conduct.

The second feature of data collection in Switzerland consisted of participating in various meetings for officers, home directors and volunteers. We were recalled the various dimensions of the Salvation Army project, Territorial Commanders insisting on the current

lack of conformity to the congregation constitution. To identify and address noncompliance, they decided to implement Management by Objectives and invited me to a meeting on the subject with home directors. In advance, I received a file specifying the agenda: improving accountability practices to cantonal and federal governments, donors and beneficiaries through fair accounts of everyday conduct.

I observed how accountability was practiced in two homes, which I visited *qua* a (supposed) beneficiary of social work. Actually, I spent three days and two nights in a home for homeless men in Basel, living with and like others: I was subjected to the same regulations and benefited from the same services (excluding psychological support). As regulations prohibited presence during the day, I spent hours outdoors. I networked fast with others and found a *café* held by the Salvation Army in Zurich, where we were welcomed all day. I spent there an afternoon talking with other visitors and learning about their journies and views of the Salvation Army. These two experiences allowed me to grasp how accountability was practiced to beneficiaries of social work and perceived by them. Incidentally, financial issues have emerged, pointing to stewardship issues.

Lastly, I spent two days at the Territorial Headquarters in Bern on April 10-11 2006 where I could look at people working. Henceforth, I went several times on an irregular basis since I was no longer living in the country. I could see how territorial commanders took ethnicity into account when designing the Salvation Army accountability system and appraising accounts of everyday conduct.

IV/ 2.1.3. Walking the British way and talking English and Tonga

As I stayed for a long period of time in the United Kingdom, I could conduct my ethnographic study similarly to what I did in France. Actually, I was a registered member of the denomination involved in social programmes and accounting activities.

I was a registered member of a Zimbabwean parish in Manchester, where I attended Sunday services and other weekly activities. The community was managed by a Zimbabwean minister assisting a White English pastor, giving evidence of possible gaps between systems and ethnic practices. Indeed, they did not insist on the same things in their sermons, the White minister

focusing on the core values of the Salvation Army, whilst the Zimbabwean endeavoured to translate them into ethnic terms (e.g. he sometimes preached in Tonga). Both ways of preaching called churchgoers to account for daily commitment to the congregation project. Furthermore, I participated in fundraising operations as a field collector in Manchester, observing how conduct and money were accounted for and reported.

In 2008, the parish was organising a Salvation Army national meeting. The minister appointed me as the accountant and financial manager of the event. To do my job, I spent several nights a week on-site. I accounted for resources and allocated them the various spending bodies, which were to report to me their expenses. In fact, I had a permanent look on day-to-day financial stewardship and accountability to the congregation. After the event, I wrote a report to the hierarchy and all other partners, kept daily books and practiced accountability by myself. Being on the backstage, I could also understand how volunteers for the meeting legitimated and accounted for day-to-day faithful conduct.

To understand WASPs' accountability practices, I spent one full week in a parish in Folkestone (Kent), where, I attended two Sunday services, had an informal talk with the ministers and looked how everyday social work was funded and performed. Through these observations, I could grasp how ministers and parishioners practiced the books of the Salvation Army and reported faithful conduct.

At last, I spent one week at the Territorial Headquarters, participating in various meetings where decisions were discussed and made. In particular, I could understand how accountability practices were appraised by the Territorial Headquarters. Unfortunately, I only observed people at work and had informal conversations with them.

IV/ 2.1.4. Walking the Swedish way and talking Swedish

In Sweden, as in the other three territories, ethno-methodology rested upon denominational attendance, involvement in social work and observations of people at work.

Denominational attendance first consisted in registration at a parish in Stockholm for two months (August-September 2007). There, I assisted the minister in the preparation of Sunday

services. During my stay in Sweden, the parish was involved in the preparation of a concert organised by the Royal Family as a service to the community. As a trumpeter, I was invited to join the band for rehearsals and performances. For two months, we were practicing accountability to stakeholders through the delivery of the highest quality artistic service.

Although services to the community are the most important part of the work of the Salvation Army, I preferred looking at more traditional social work. Therefore, I lived one week as a beneficiary of Salvation Army, dwelling on a campus held by the denomination in *Ågesta*. There, mentally disordered and physically impaired children were schooled, trained and accommodated. For seven days, I lived with the children and shared a kitchen, a lunchroom and a welfare common room with them. Every morning, during breakfast, I had a long talk with the Principal of the college, who was a Salvation Army officer. This stay and these additional insights allowed me to observe and understand everyday practices and conduct reporting.

Incidentally, I saw Salvationists doing social work downtown: collecting money or supplying people with first aid. I understood how present the Salvation Army was in Sweden, which helped me understand people's conduct and biographic accounts, including financial. furthermore, having attended one congress and one week at the Territorial Headquarters, this gave me evidence of the accountability system in practice, showing how it was designed, discussed and appraised by Commanders.

In conclusion, I constructed my dataset *qua* a registered Salvation Army member in the four territories, which granted me unrestricted access to people, venues and accounting practices. Reflexively, I must rejoice, knowing how difficult it was for non-Salvationists to access information and people (Irvine, 1999; 2003; Irvine & Gaffikin, 2006). In fact, I could construct my dataset through a systematic protocol, which I adapted to local contexts and issues. Therefore, I did not need to spend as much time within each territory or ethnic group. Indeed, once the researcher knows what to observe and what data to collect, systematic rediscovery of issues in every context is not necessary (Ahrens, 1997; Ahrens & Chapman, 2007). Hence, after a pilot study within one context, the scholar can frame their needs focus thereon.

IV/ 2.2. 'Write their story'

After I walked their walk and talked their talk, I wrote their story. As the backstage of the thesis, this section shows how I coded, analysed and reported data, the stylistic scheme of ethnomethodology being a contribution to scientific knowledge *per se*.

IV/ 2.2.1. Data coding and analysis: ontology on stage

Almost each event was memoed in a diary, using keywords, significant expressions and anecdotes, so that my memory could work on to reconstruct their procession (Nadin & Cassell, 2006). I relied on my experiences memory to relate past events, following Davie's (in press) argument:

> The writing, disclosure and self-reflection are facilitated by (…) some firmly implanted memories of my personal past experiences. (…) It is a retrospective account and an analysis of the social construction of accounting centric research strategies designed to re-interpret extant understandings of communicative behaviour. (…) This is a narrative of my memories, but by no means is it an individualistic interpretation (Davie, in press, p.5).

Accordingly, the perceptions that I had of past events played a crucial role in the way data were coded and selected. Systematic coding and analysis rested upon a template arraying the accountability system over ethnic practices. Like grounded theory approaches, ethno-methodologies let the field talk and make emerge its own categories (Parker & Roffey, 1997). To this end, I developed my own manual devices for open coding, axial coding and selective coding and coded my dataset recursively unto theoretical saturation. I processed my data following three stages. I first identified categories and sub-categories for accountability as system and practice. Lastly, I sought for accounting meta-categories connecting them together. I discovered two meta-categories mirroring each other: faith and conduct. Accounting issues emerged on their own, church leaders speaking of linkages in terms of debits/credits, assets/liabilities, balance/income, as a counsellor of the Salvation Army world commander explains:

> The Salvation Army Is Weberian. Our spirituality is strongly grounded in

> accounting. Look: when we count God's blessings one by one, we record them as credit. We should be responsive to these blessings in our day-to-day conduct. Therefore, we record our actions as debit. In short, balancing debits and credits reveals our indebtedness to God.

Identifying categories

Categories identification consisted of three stages. I first read all my memos one by one naïvely and summarised them to create secondary memos, in which I identified numerous salient topics.

Second, I read primary memos to connect or merge topics. Each primary memo was summarised into a tertiary memo with respect to the newer topics, including connections.

Third, I looked for common topics (including connections) between all tertiary memos and removed isolated items to arrive at a reduce amount of relevant categories. I then connected them to the primary memos and checked their consistency with my original dataset and removed what extrapolated my field.

I arrived at five categories (*Faith, Action, Witness, Collection* and *Donation)* and two connections (*Faith & Action*, and *Witness & Collection*). Hitherto, the category *Donation* had not been connected to others. I was facing a dilemma. Either I would remove it, losing relevant empirical evidence, or I could leave it alone, which would corrupt the systematic template for analysis. I did one more detailed reading of primary memos and finally found a connection to *Faith*. From that first stage, I could draw three categories for analysis: *Faith & Action*, *Witness & Collection* and *Faith & Donation*. The figure below summarises the coding process first stage.

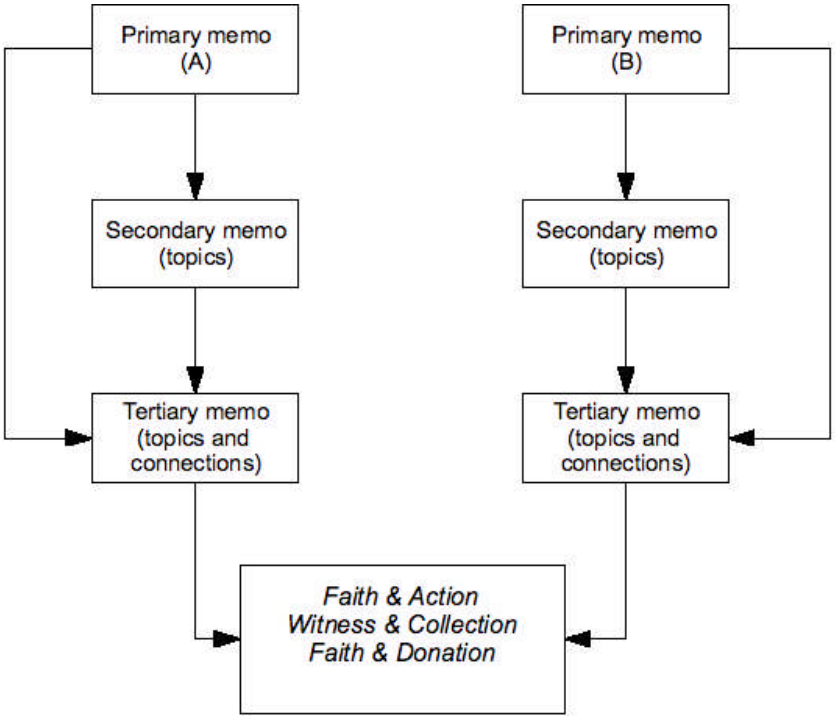

Figure IV/1. Identifying categories

Filling in categories

The three categories drawn from the precedent stage were somewhat broad. Therefore, thinking that sub-categories (if any) could make sense of them, I restarted the same process as in the precedent stage. The very difference is that I was able to rely on existing categories. Indeed, I applied the three categories to each of primary memos and summarised them in quaternary memos: sub-topics emerged. At this stage, they were presented as structured abstracts:

Faith & Action

Topic 1.

Topic 2.

Topic 3.

Etc.

Witness & Collection

Topic 1.

Topic 2.
Topic 3.
Etc.

Faith & Donation
Topic 1.
Topic 2.
Topic 3.
Etc.

Once I had sub-topics memo by memo, I searched for connections between them. I often intuited that *Action* could be connected to *Witness* without being able to draw new categories from tiny relations.

Third, I sought for common sub-categories between all tertiary and quaternary memos, which led me to remove systematically isolated items. I arrived at twelve working categories common to all tertiary memos. Concerned about consistencies between primary memos and final categories, I applied the template to each primary memo. Fortunately, my last reading confirmed the relevance and accuracy of the twelve sub-categories below:

Faith & Action
Faith -
Action – Volunteering
Action – Employment

Witness & Collection
Witness – Social work (volunteering/employment)
Witness – Demonstration before civil society
Witness – Uniform wearing
Collection – New souls
Collection – Financial supports

Faith & Donation
Faith –

Donation – Sunday donation

Donation – Response to appeals

Donation – Legacies

Faith was a category *per se* and the reference mark of all others. As it is theoretically the privacy of the believer, I deliberately maintained it ambiguous to grasp connections between *Action* and Witness. In fact, I discovered that first order practicalities of *Action* (*Volunteering* and *Employment*) became second order practicalities of *Witness* (*Social work*) and were not playing the same role in the overall relation.

Accounting for categories

To trace the Salvation Army accounting spirituality, I read through the primary memos again. One by one, I endeavoured to find a type of accounting vocabulary or thinking. Not all memos were accounting driven. I found more accounting issues in church leaders' day-today lives than in soldiers'. Therefore, I intuited that accounting spirituality was one official practicality of covenantal accountability to God, while practices were not always consciously accounting-based. At the level of the accountability system though, the three meta-categories (*Faith & Actions*, *Witness & Collections*, *Faith & Donations*) emerged as possible accounting issues.

As accounting emerged in discourses as a metaphor, I confronted the three categories to the literature to validate the appropriateness of the accounting metaphor. My very concern was always to make sure that the fieldwork could help understand accounting. Category by category, I looked for consistencies with the literature on accounting or on religions. Sombart (1911) and Weber (1921, 1922) point out that religions address day-to-day life in terms of debit/credit thinking. Implicitly (in Protestantism and Roman Catholicism) or explicitly (in Judaism and Islam), religious spiritualities rest upon the construction of a biographic *God* account.

I first confronted the '*Faith & Action*' meta-category to the literature and was consistent with Weber (1921), Booth (1890), Wesley (1765) and also Kreander et al. (2004). In Methodist theology (that of the Salvation Army), daily actions reveal uses of faith, which is assumed to

be offered by God: both overlap and mirror each other. Thus, the confrontation of the category to the literature allowed the construction of a '*Faith & Actions*' account to summarise how account-able people account for their lives.

	Actions	Faithfulness
Employment	E	
Volunteering	V	
Faith		F

In the analytic representation of the categories, sub-categories are labelled as follows:

F: faith

E: employ ment (action device n°1)

V: volunteering (action device n°2)

Second, I confronted the '*Witness & Collection*' category to the literature, new souls and financial supports being obvious resources for the Lord (see Hoskin and Macve, 1986; Aho, 2005; Quattrone, 2004a; 2008), while witness plays a crucial role in the completion of His Kingdom (see McKernan and Kosmala, 2004, 2007; Davison, 2004; Howson, 2005). The '*Witness & Collections*' as a category was consistent with the Methodist theology of the Salvation Army (see Wesley, 1765; Booth, 1890) and could be analytically presented as follows:

	Witness (Actual)	Collections (God's net income)
Social work (employment or volunteering)	W1	
Demonstrations before civil society	W2	
Wearing of the uniform	W3	
Collection of souls		C1
Collection of supports		C2

In the account above, letters refer to the category (*Witness* or *Collection*), while numbers reveal rankings within it, i.e. they relate to the order in which they emerged from the coding process.

W1: social work (witness device n°1)
W2: demonstrations before civil society (witness device n°2)
W3: wearing of the uniform (witness device n°3)
C1: collection of souls (contribution to God's kingdom n°1)
C2: collection of supports (contribution to God's kingdom n°2)

Lastly, confronting the '*Faith & Donation*' category to the literature in accounting and in sociology of religions revealed that Protestants pay their congregation back for the blessings received, paybacks revealing faithful conduct (Jacobs & Walker, 2004; Kreander et al., 2004; McKernan & Kosmala, 2004; 2007; Weber, 1921; Wesley, 1956). Hence, I would be able to construct a '*Faith & Donation*s' account.

	Donations (Payback)	Faith (Offered)
Faithfulness		F
Sunday donations	D1	
Response to appeals	D2	
Legacies	D3	

In the analytical representation above, I adopted the same protocol as for the other two accounts, letters relating to the category, whilst numbers correspond to the order of emergence from the coding process.

F: faith (the same as in the '*Faith & Actions*' account)
D1: Sunday donations (contribution to the payback for God's blessings n°1)
D2: Response to appeals (contribution to the payback for God's blessings n°2)
D3: Legacies (contribution to the payback for God's blessings n°2)

Debit-credit categorising is the core of accounting thinking (Freytag, 1855; Gambling, 1977; 1987; Hopwood, 1994; Maltby, 1997; McKernan & Kosmala, 2004; 2007)[34], which assumes the balancing of debit and credit records. Salvation Army leaders have confirmed these views, suggesting that soldiers should balance their *God* account. However, the evaluation of counterparts, especially faith, makes the practice of these books difficult (Quattrone, 2008). Indeed, they are not expressed in the same terms: some are quantitative or monetised, whereas others are qualitative.

God's blessings are unlikely measurable and faith only concerns God and the believer. Hence, a strong ontological assumption is necessary: assuming present faith and accounting for it as F>0. The account is balanced only if the believer displays records of the counterpart (actual conduct).

The analysis template of ethnic influences on accountability practices consisting of arraying these twelve categories over each of the seven communities is summarised in the figure below.

	France			**Switzerland**	**United Kingdom**		**Sweden**
Covenant / Constitution	**White French**	**Haitians**	**Congolese**	**German-Swiss**	**WASPs**	**Zimbabweans**	**Vikings**
Faith & Actions employment volunteering							
Witness & Collections social work demonstrations before civil society uniform							
Faith & Donations Sunday donations Reponses to appeals Legacies							

Table 1. Coding template

As the table above illustrates, letting the field speak made three accounts and twelve records emerge. The *Faith and Actions* account comprises of *faith* as credit and *employment* and

[34] The entire accounting literature adopts debit-credit thinking. These selected references address the issue in metaphorical accounting thinking.

volunteering as debits. The *Witness & Collections* account is composed of *souls collections* and *new supports* as God's net income (i.e. credits) and *social work*, *demonstrations before civil society* and *uniform wearing* as debits. Lastly, the *Faith & Donations* account balances *faith* as credit and *Sunday donations*, *responses to appeals* and *legacies* as debits. Accounting being commonly considered the language of accountability (Jönsson, 1996; Quattrone, 2004a; Roberts, 1991; 1996; Roberts & Scapens, 1985; Shearer, 2002), the construction of the *God* account will reveal relations of *giving and demanding of reasons for conduct* between churchgoers and ministers. In fact, parishioners' day-to-day conduct will reflect how they appropriate the contents of the Salvation Army accountability system and practice it, which should reveal influences of ethnicity.

To understand the selective coding process, one should have in mind that data analysis cannot be disconnected from the way the story is written (Ahrens & Chapman, 2006; Latour, 1992; Llewellyn, 2003; 2007). Indeed, far from being neutral, writing stresses the preferences of the researcher in positioning data to contribute to scientific knowledge (Ahrens & Chapman, 2006; Lowe, 2004a; b; Quattrone, 2004b): the flow of ideas corresponds to differentiated realities and is specific to him (Llewellyn, 2007). Therefore, next section addresses how stylistics contributed to fact and scientific knowledge construction in this doctoral dissertation.

IV/ 2.2.2. Story writing and construction of facts: the backstage

To remain consistent with methods, data restitution was in alignment with ethnomethodological practices (Gurd, 2008; Parker & Roffey, 1997). Therefore, through a comprehensive story of accountability and ethnicity in the Salvation Army through rich ethnographic accounts was adequate. Indeed, ethnomethodological research requires that the reader should represent himself day-to-day practices of organisational life as precisely as possible (Ahrens, 1997; Ahrens & Chapman, 2002; Ahrens & Chapman, 2007; Baxter, Boedker & Chua, in press; Holstein & Gubrium, 1994; Manning & Cullum-Swan, 1994). In fact, the capability of positioning data to contribute to theoretical reading and appropriation is part in the quality of such research reports (Ahrens & Chapman, 2006).

The dissertation will supply the reader with detailed anecdotes illustrating for each ethnic group the various dimensions of accountability (i.e. the three meta- and twelve sub-categories), every matrix cell being allocated a short story revealing ethnically contextualised conducts. These narrations are due to reach easily the metaphorical level of theorising (Llewellyn, 2003), the reader associating an everyday life practice with accounting concepts and issues. As Latour (1992) did with Aramis' story, I consider my empirics two acts, in which anecdotes are the stages of a theatre play (McAulay, Scrace & Tomkins, 2001; McGoun, Dunkak, Bettner & Allen, 2003; Molyneaux & Jacobs, 2005), i.e. *a constructed portrayal of reality or fantasy wherein players, impersonate characters, for an audience* (McGoun et al., p.653). Therefore, they are constructed in a way making the reality of the Salvation Army appear in a fair and plausible scenery (Latour, 1992; Lowe, 2004a; b).

Effectively, I imitate Latour (1992), who assembled together excerpts from discourses held by various actors, whom he made talk and respond to each other, although they had never met. Thus, coherence and plausibility of the assemblage demonstrated that fact construction was not prejudicial to Aramis' story: the reader could understand why the underground had not been developed in France. Like his work, this dissertation reports anecdotes fair to those observed during the data collection process. Nonetheless, when I wanted to combine two sub-anecdotes together to highlight a specific phenomenon or give a more intelligible sense to practices, gateways were taken from other events not considered the most representative of the dataset. In fact, I re-contextualised them for stylistic reasons: I wanted the text to be an intelligible entertaining story for people out of the Salvation Army.

In conclusion, writing the story of accountability and ethnicity in the Salvation Army was an issue *per se* and called for further methodological choices consistent with my interpretive stance. Therefore, this section did not just insist on how data were coded and selected. It also pointed to issues of gathering and presenting them in a written form.

IV/ 2.3. Research Validity and reliability: general reflexivity

Although that research is driven by subjectivity, it must show evidences of rigor for the end reader to finally adhere to the overall analysis and its offspring. If these do not convince him/her, it is crucial that (s/)he can verify the dataset and methods employed. Therefore, in this section I introduce the techniques and procedures developed to assess the validity and reliability of the thesis, i.e. a general protocol for actors reflexivity.

IV/ 2.3.1. Researcher reflexivity: ontological accounts

Reflexivity has developed alongside qualitative methodologies as the main validity criteria of interpretive research (Alhteide & Johnson, 1994; Nadin & Cassell, 2006), being a mode of '*thinking about our own thinking*' (Nadin & Cassell, 2006, p.209). Indeed,

> the first problematic phenomenon is recommended to consist of essential reflexivity of the practices and attainments of sciences in and of the organized activities of everyday life, which is an essential reflexivity (Garfinkel, 1967, p.7).

The researcher is to think and announce the impacts of ontological assumptions and epistemological stances on the conduct of his research (Davie, In press). Although numerous scholars call for reflexivity in accounting research, no one exactly knows what procedures it encompasses, the notion itself reflecting the ontological limitations of the academia (Davie, In press; Llewellyn, 2007).

The methodology employed in this thesis led me to develop my own reflexivity techniques and procedures, which could be regarded as a contribution to scientific knowledge *per se* (Davie, In press). The first step of my reflexive process consisted of relying on clear concepts and working definitions. Therefore, as a member of the organisation studied, I preferred starting my research from the literature rather than strictly from the field, which facilitated the elaboration of a theoretical framework disconnected from my personal journey. Hence, my feelings should not impact too much on the research design and intervened openly within the interpretive scheme.

In Chapters II and III, I found that researchers' religious and ethnic affiliation pervaded the nature and the reliability of their conclusions, insiders conducting interpretive research informed with ethnographic data (*emic*), while outsiders were positivists doing semi-structured interviews (*etic*). However, such positionings were not *a priori* determined and emerged from differentiated ontological awareness processes and subjectivities. That second stage of my reflexive process led me to consider that auto-ethnographic accounts should be consistent with my religious and ethnic claims and useful to my interpretive scheme.

My auto-ethnography posed three questions, which were in fact basic metaphysical aporias structuring the constitution of the self (Lévinas, 1969; 1987): '*Who am I?*', '*Where do I come from?*', '*Where am I going?*'. In fact, consistent with Garfinkel's (1967) views on reflexivity, auto-ethnographic accounts address these ontological questions. Although no answer is expected, posing them demonstrates attempts to clarify ontological assumptions and epistemological positioning (Lévinas, 1969; 1987), these endeavours expressing a reflexive thinking on oneself.

Metaphysical thinking expresses the third stage of my reflexive process through addressing how I coped with my ethnic affiliation. Indeed, knew that I was an insider (*emic*) amongst Whites in France and German-speakers in Switzerland and an outsider (*etic*) *vis-à-vis* the other five groups. Research validity requiring a homogeneous dataset, I was to apply either *etics* or *emics* too all groups (Berry, 1990; Harris, 1990; Left, 1990; Murray, 1990). *Etics* would have made me rely on stereotypes about ethnicity and compromised the persuasiveness of my theorising. Therefore, and consistent with my ethnomethodological approach, *emics* seemed to be most appropriate. Thence, I became acquainted to the *emics* of other ethnic groups through enculturation and active readings.

In my research, reflexive accounts have always consisted of connecting my methodology to my topic, research question, ontological assumptions, epistemological positioning, prior literature and concepts. Therefore, I have always related these issues to prior works on similar topics (Annisette, 2003; Berry, 2005b; Davie, In press; Efferin, 2002; Efferin & Hopper, 2007; Irvine, 2005; Parker, 2001; 2002), methodological adjustments being part of the reflexive process. In conclusion, the reflexivity process deployed was directed at enhancing the systematic scheme and the coherence of the overall research. However, not merely the

researcher has to be the centre of the reflexive process, all other actors involved and observed contributing to reflexivity (Ahrens, 1997; Garfinkel, 1967; 1996; Nadin & Cassell, 2006; Wickramasinghe et al., 2004).

IV/ 2.3.2. People reflexivity: *'Let them read and talk'*

Any research in accounting is supposed either to be of practical use or to make sense of the organisation, which enables the assessment of its reliability and validity (Ahrens, 1997; 2008; Ahrens et al., in press; Ahrens & Chapman, 2006; 2007; Ahrens & Mollona, 2007; Armstrong, in press; Baxter et al., in press; Efferin, 2002; Efferin & Hopper, 2007; Hopper, Storey & Willmott, 1987; Quattrone & Hopper, 2005; Uddin & Hopper, 2001; Wickramasinghe & Hopper, 2005; Wickramasinghe et al., 2004). This is particularly true for ethnomethodology, in which the researcher is supposed to live with people until the publication of his report (Garfinkel, 1967; 1996; Maynard & Clayman, 1991).

Ideally, organisational actors should adopt a reflexive attitude through comments on the report contents (Llewellyn, 2007; Nadin & Cassell, 2006). Therefore, Wickramasinghe et al. (2004) suggest twofold reflexivity. First, people in the organisation should recognise themselves in the final report, the description and analysis of accounting situations making sense to them. Second, they should think how to utilise these conclusions in their day-to-day practices, the researcher giving analytical tools for action.

In respect with Wickramasinghe's et al.'s (2004) recommendations, I kept in touch with people I met and observed, my membership facilitating permanent contact. Concretely, I made them read the early drafts of the empirics and collected their comments on my work through informal talks and tape-recorded interviews. If they outlined that I could have misunderstood or misinterpreted facts, I had to readjust the analysis or presentation.

It was crucial to me that people recognise themselves in the anecdotes reported. To reduce interferences in their memories, I deliberately changed their names all along the report, although anonymity and confidentiality were none of concern. Thence, when they read the papers, they could see characters resembling themselves, which entailed identification of scenery and positions or actions. If they did, I deemed that they were assessing both validity

and reliability of data and interpretation. It sometimes happened that they recognise themselves in situations where they were absent, which outlined the generalisability of the situation described.

The following paragraphs provide now some instances for confirmation or refutation and my subsequent reactions.

On the recognition and the validation of the scenery, I presented to the accountant of the parish I attended in Stockholm the following stage.

`Saturday, September 8 2007, National stadium, Solna.`

Sweden plays Denmark for qualification to the European football league. The game takes place in Stockholm tonight. Notwithstanding, there are already drunk and sick people early in the morning. About twenty Salvationists wearing their uniform (soldiers and two officers) are looking after them: giving them medicine or water and calling for firemen or policemen.

His reaction was: '*Right, I was there and there were [X] and [Y] as well*'.

In the same vein, I submitted to a friend the following anecdote for him to recognise (or not) himself:

As a soldier and a registered volunteer of the Salvation Army, I received a letter from the Territorial Commander calling me to the Territorial Headquarters for the volunteers and employees annual meeting. The epistle specified that soldiers and officers should be wearing their uniform, as they would represent the Salvation Army.

When I arrived at the Headquarters, there were many people I had never met before. Astonishingly, I could see only 30 uniforms amongst the 300 guests: the Territorial Commanders, the pastors of the three Parisian parishes, a couple of

> social workers and volunteers. Most volunteers and employees were not Salvationists and had been recruited or selected outside the Salvation Army.

> **Thomas**, a colleague who was wearing his uniform, left the hall in the middle of the meeting. Before going, he told me he was disappointed: he expected a few minutes for praying. In fact, he was angry about the absence of faith from social work issues.

His reaction was: '*That's funny! In your research, my name is Thomas! I remember, it was a masquerade.*'

To ensure the possible usefulness of my research, I experienced validation of sensemaking and practical outcomes through submission to various church leaders of in the four territories.

I submitted early drafts on accountability in the Salvation Army to the Secretary for Communication in Switzerland, who considered that

> [He] had never wondered such questions. It is very good that we have someone who makes sense of all of this for us. Thank you and good luck.

Obviously, my research contributed to making sense of the accountability system and practices of accountability in the Salvation Army. Indeed, actors could understand why the congregation orders given behaviours and practices and react accordingly.

I submitted other drafts on ethnicity to the French Territorial Commander. A few days later, he called me for an interview and explained me that

> After [he] read your paper, [he] became aware of the ethnic issue in the Salvation Army and appointed an external scholar to deal with it, expecting a report and concrete proposals to face the problem.

In that case, the Territorial Commander could see a management issue in a research paper and reacted immediately to address the problem: he had made sense of my work and appropriated the situation described to make management decisions.

My research was sometimes going a wrong way and leading to dubiousness or perplexity. For instance, in the early stage of the doctoral programme, I submitted to the UK Territorial Headquarters a draft on accountability interpreted through Foucault's power-knowledge framework. The Secretary for Social Work refuted my analysis, although I was convinced of its relevance and persuasiveness:

> I do not recognise the Salvation Army in your paper. I cannot believe that we behave this way.

As people in the organisation invalidated my early analysis, I understood that my approach to accountability was probably inappropriate. Subsequently, I was led to think why I based it on Foucault. When I became aware that my research was ideologically driven, I could react and rebuild my literature review to revise my theoretical framework on accountability. Later drafts were then validated, people understanding my scientific approach, even if they did not grasp all my concepts. In fact, descriptions, analysis and conclusions seemed to match.

This section introduced the main issues in the ethno-methodology adopted in the dissertation in a way the reader could trace how I proceeded along the project. I first detailed the data collection process, deliberately adopting a repetitive style to insist on the systematic character of the method territory by territory. Then, I presented techniques and procedures for data coding and analysis. Lastly, I focused on the protocols developed to assess the reliability and validity of my research, i.e. a general reflexivity system.

Conclusion: designing empirical research

Relying on the literature review chapters and on the theoretical framework drawn on accountability, this chapter was a heuristic device to reveal my methodology encompassing my ontological assumptions and epistemological stance.

The first section introduced the aims of the dissertation and their related ontological underpinnings. My interpretive scheme was directed at three contributions to scientific knowledge: theoretical, empirical and methodological. Once purposes were clarified, I explained recourse to auto-ethnographic accounts. The second section detailed my ethno-

methodology and the techniques and procedures employed. In a logical stance, I then presented how data was coded and analysed, insisting on the importance of stylistics and scenery in the fair restitution of the field. This raised further ontological questions, e.g. interpretations of my interpretation by readers. Therefore, the interrelations between them and me were handled through the development criteria for validity and reliability, i.e. a general reflexivity system.

The next six chapters furnish empirical evidence of ethnic influences on accountability practices. Chapter V introduces the Salvation Army in a descriptive manner, while Chapter VI reconstructs its accountability system through the twelve categories identified in Chapter IV. Chapters VII to X focus on ethnic accountability practices territory by territory.

Next chapter: Chapter V – Discovering of the Salvation Army

Chapitre IV. Méthodologie de recherche

La présente thèse a pour objet de répondre à la question *comment une conduite (religieuse) quotidienne met en évidence les influences de l'ethnicité sur des pratiques d'*accountability. En lien avec les observations et conclusions des Chapitres II et III, le présent chapitre présente le continuum méthodologique de toute la thèse.

Conformément à ce que Lowe (2004a ; b) et Quattrone (2000 ; 2004b) suggèrent, ce chapitre se propose de clarifier les interactions de la question de recherche, l'objet étudié, mon ontologie, ma posture épistémologique et mes choix méthodologiques. Etant donné que la plupart des enjeux ontologiques et épistémologiques ont été abordés dans les chapitres précédents, ils ne seront pas développés ici. Ce chapitre présente comment ma position par rapport à la religion (l'Armée du Salut) et à la construction de l'ethnicité (indigène, quasi-indigène, étranger lettré, étranger illettré) ont dicté mes choix méthodologiques. Ce faisant, ce chapitre présente comment je relie en pratique religion, ethnicités et *accountability*, telles que définies dans le Chapitre Premier.

Ce chapitre est divisé en deux parties. La première aborde le continuum onto-épistémologique de cette recherche, notamment les questions autobiographiques. La deuxième section détaille l'ethnométhodologie employée ainsi que les outils de réflexivité et de scientificité développés.

Ayant une heuristique interprétative, la présente thèse entend contribuer à la connaissance de trois manières : empirique, théorique et méthodologique (voir Davie, 2007). Sur le plan empirique, elle entend présenter un contexte organisationnel et comptable encore peu étudié et peu connu duquel pourront sans doute émerger de nouveaux enjeux et pistes de recherche. D'un point de vue théorique, cette thèse entend offrir un cadre pour la compréhension de l'*accountability* et des enjeux de la diversité. Enfin, sur un plan méthodologique, l'arsenal déployé est exposé comme une innovation dans les recherches comptables. A ce jour, si de

nombreux travaux ont appréhendé la comptabilité dans une perspective de théorie enracinée (Glaser et Strauss, 1967, mais plus souvent Strauss et Corbin, 1994) ou ethnographique (observation participante), aucun ne s'est fondé sur une immersion systématique et prolongée sur le terrain.

Pour cette thèse, j'ai systématiquement fréquenté assidûment une paroisse de l'Armée du Salut dominée par une communauté ethnique. En cette qualité, j'ai participé à diverses actions du programme de l'Armée du Salut (travail social). Pour apprécier les relations d'*acountability* envers les bénéficiaires de ces actions, j'ai aussi pris l'identité d'un exclu et reçu certaines prestations. J'ai procédé ainsi tout au long du processus doctoral. J'ai également été impliqué en tant qu'assistant des pasteurs dans la plupart des paroisses, ou comme comptable bénévole. J'ai pu participer activement à des comités de direction dans tous les cas. J'ai également observé les gens au travail au siège dans les quatre pays. Enfin, j'ai complété mes données avec de la documentation interne, des notes de culte, des programmes d'action et des comptes-rendus personnels. D'un point de vue ethnique, j'ai tenté de devenir un indigène dans chacun des groupes ethniques étudiés. J'ai vécu sur une longue période à chaque fois avec des représentants non salutistes de chacune des communautés. Cela devait me permettre de transformer mes perspectives *etic* en vues *emic*. A chaque fois, je me posais en membre de la communauté en devenir, m'appropriant ancestralité, parenté, langue et pratiques religieuses. A chaque fois, c'est grâce à ce processus de transformation que j'ai pu comprendre la construction et le contenu des différentes ethnicités et leurs influences sur les pratiques d'*accountability*.

J'ai procédé de manière systématique et répétitive, afin de constituer un corpus de données comparables et dans le temps et dans leur contenu. Ce chapitre IV présente également les outils de réflexivité proposés : un cadre de réflexivité générale. En premier lieu, en lien avec les propositions de Garfinkel (1967 ; 1996) sur l'ethnométhodologie, j'ai cherché un lecteur interne réflexif : j'ai systématiquement soumis mes écrits aux acteurs et leur ai demandé de les commenter. Selon qu'ils parvenaient ou non à se reconnaître ou à reconnaître l'organisation, je pouvais continuer ou ajuster le propos de manière à restituer leurs constructions en pratique. J'ai également opté pour des outils de réflexivité du chercheur, le seul fait de me questionner à ce sujet étant un acte réflexif.

La richesse des données permise par l'approche ethno-méthodologique nécessitait que le style

narratif permît une restitution aussi riche. Pour cela, fort inspiré par Latour (1992), j'ai opté pour une narration à la première personne et la présentation d'anecdotes sous la forme de saynètes. Ainsi, je poursuivais l'objectif de permettre au lecteur d'attribuer des anecdotes de la vie quotidienne à des pratiques d'*accountability*. Il me semblait être une contribution à la connaissance que le lecteur pût à tout moment se représenter visuellement l'*accountability* ancrée dans le quotidien.

PART TWO – ONSTAGE: ACCOUNTABILITY AND ETHNICITY IN THE SALVATION ARMY

Chapter V. Discovering the Salvation Army

And his concubine was unfaithful to him, and she went away from him to her father's house at Bethlehem in Judah, and was there some four months.

— *Judges 19: 2 –*

The dissertation purports to address *how everyday (religious) conduct evidences influences of ethnicity on accountability practices*. Although this chapter is only a description of the empirical context of the research, it shows the interplay between religion, organisation and ethnicity in the Salvation Army. Therefore, the following pages are deliberately descriptive and focused, the discovery of the organisation being divided into three sections. The first refers to monographs on the history of the Salvation Army to explain its background and the main traits of its evolution since it was founded, while the other two focus on the themes of the dissertation, i.e. religion and ethnicity. Thus, Section 2 handles the congregation religious beliefs system, values and norms and the role of the clergy, while Section 3 deals with the ethnic composition of the Salvation Army in each of the four territories studied without explaining how ethnicity is constructed.

V/ 1. From the Church of England to the Salvation Army

This section introduces the Salvation Army origins and characteristics. It first draws on a brief history of the organisation through a focus on the context in which it was founded and difficulties coped with over time. Then, its activities and social, human and financial weight are clarified to understand its organisational model.

V/ 1.1. A brief history of the Salvation Army

The following paragraphs summarise the history of the Salvation Army written by its official historians (Brabant, 1948; Coutts, 1973; 1986; Goût, 1955; Sandall, 1947; 1950; 1955; Wiggins, 1960; 1968), who all connect the beginning of the congregation to the journey of William Booth, its founder.

William Booth was born in 1829 and was raised in an Anglican family, his father being a priest of the Church of England. By the age of 13, he was apprenticed to a pawnbroker shop, where he discovered and dealt with misery every day. Hoping that such distress could be treated in churches, he was shocked that parishioners and ministers in the Church of England regarded poor people as troublemakers and inconvenient people and did not welcome them.

Accordingly, outsiders were totally abandoned, remaining socially and spiritually on their own.

To express his disagreement, he quit the Church of England and became a minister in the Wesleyan Church, which was the sole church welcoming poor people. Indeed, its ministers strongly believed that social diversity could facilitate the socialisation of outsiders (Le Leu, 2001). However, year after year, upper-class people joined and funded the church and expected it to be respectable, i.e. without outsiders, as Brabant (1948) summarises:

> The results of Booth's evangelisation operations displeased the members of the Wesleyan Church who hardly appreciated such mélange in their worship halls. The love of people, the Wesleyan flame was dying under the ash of respectability. There shall be a Salvationist revolution to reanimate the flame of active and practical love amongst Methodists, Baptists, within the official church, as well as amongst dissidents (Brabant, 1948, p.35).

Again, he quit that church, where outsiders were not welcomed. With his spouse, he launched a mission aiming at evangelising the poorest. One day, in 1865 while he was walking down the streets in East London and preaching homeless and alcohol-addicted people, he exclaimed:

> "*Ah! I can no longer stand this! People are starving in Poplar. Why visiting them, my auxiliaries say, if we are not able to aid them?*"
>
> The Mission distributed clothes, carpets, etc. It opened gratuitous bakeries and tearooms. A society for needy women worked. A "Bible woman" was hired. She visited during daytime needy people. When the evening came, she participated in the meetings (Gout, 1955, p.101).

In fact, William Booth understood that soul salvation required feeding, people not being receptive to the Gospel if they were starving. Therefore, the mission supplied homeless people with food and told them about God at the same time, which allowed to have the first recruits. Henceforth, the mission has purported to save the souls of needy people through social work, as a retired Swiss minister whose grandparents worked together with William Booth explains:

> It is impossible to save people who are starving. If you want them to listen to the Gospel, you must give them food and an accommodation. This is what the Salvation Army has done since the beginning.

Therefore, the mission should evangelise on social work activities organised professionally, ministers and social workers operating vocationally, as the first annual report of the Mission disclosed in 1867 states that

> our Mission is an actual inside task. It aims at reaching London pagans – those are ignorant, dummy or immoral – more than the pagans of the colonies who are under higher damnation. It is the work of missionaries in fraternal sympathy to their counterparts, to any other human being in order to bless their body and their soul forever. It is mainly the offspring of evangelisation. As we were preaching, in a congested street in Shoreditch – there were many people standing around us, people standing in front of doors or windows and who were listening – a man suddenly started shouting: "they are not capable of having people in their chapels and are obliged to collect them here!" He was right… And it is a non-sectarian Mission. The Bible is our symbol; our purpose is to tell the Gospel; we welcome anybody who takes God's words as the rule for their faithfulness and for their life and who are holding in their heart that awakening duty (Gout, 1955, p.109).

Until 1876, the mission aided and converted more and more people. Correlatively, the number of missionaries increased, William Booth being obliged to delegate some tasks. Alongside this development, some members of the congregation seeking for respectability quit. William Booth was facing the same risk as other churches for the poor: pushing them away to be respectable. Despite all, he continued his work.

The idea of an army for salvation emerged in letters addressed to him commencing with *Dear General Booth* and ending with *Your fair lieutenant* (Gout, 1955, p.179). Indeed, for the historians of the Salvation Army these epistles made Booth think that the Mission would need to be structured, which started with the giving of responsibilities and titles to recruits. Suddenly, on 12 June 1876, another colleague exclaimed:

> Here is the Army. Hallelujah! Here is the Salvation Army! (Gout, 1955, p.207).

From then on, the Mission adopted that name, developed a military structure and started its

international expansion. In 1881, William Booth's daughter went to France where she gained new recruits. One year later, he commissioned other people to do the same in Switzerland and in Sweden. Since then, the Salvation Army has expanded worldwide, the newest branches being created in Bangladesh in 2009.

V/ 1.2. A worldwide religious denomination and a registered charity

The Salvation Army 2006 Yearbook states that consolidated resources amount circa to 10,000,000,000 euros every year. The 5,000,000 registered and unregistered members should provide social services to 50,000,000 people worldwide on the sole basis of faith. Indeed, for the founder of the congregation, it was part of accountability to God that parishioners save suffering souls through efficient social work resting on seven pillars: residential, day care, addiction dependency, emergency disaster response, services to the Community, health programme and education programme.

Effectively, 77,000 homeless people are provided with an accommodation in 2,500 social hotels; 1,500 day-care centres welcome 100,000 children, elderly and disabled people;. 26,000 addiction dependent people are healed in 350 specialised centres; 2,100 programmes respond to emergency disasters and involve 347,000 Salvationists, the Salvation Army deploying people overseas to reconstruct after natural disasters and funds for on-site charities and non-governmental organisations.

Services to the Community are supplied to 50,000,000 people and consist of prisoner care, psychological support to casualties of criminal offences and suicidal people, social counselling (social services, health services, job centres…), general and emergency relief (fire, flood…) supplemented with health programmes performed in 300 hospitals healing 1,500,000, 5,000 health education programmes (on HIV namely) from which 330,000 people can benefit and 1,300 schools educating children and teenagers.

In conclusion, the Salvation Army can aid more than 50,000,000 people worldwide. 865,000 of them pay for the service and are considered customers, while the other 49,115,000 benefit from social work gratuitously. The amount of people supported makes the Salvation Army one of the main drivers of governmental social programmes worldwide, which grants to it the

status of registered charity in every country where it operates and allows it to benefit from tax exemption, match by government, donations and legacies from private bodies (Breman, 2006; Connolly & Hyndman, 2000; 2001; 2004).

In particular, it is the main charity in France and raises the highest amount of public subsidies, i.e. circa 100,000,000 euros. In Switzerland, it is as important as the Red Cross and is granted by governments circa CHF 40,000,000 and raises additional CHF 150,000,000 from donations and legacies. In the United Kingdom, the Salvation Army as the sixth charity is granted yearly about 60,000,000 pounds by social and defence services and is able to raise additional 120,000,000 pounds. In Sweden, it receives about SEK 105,000,000 from government for its social work.

V/ 1.3. An Army for Salvation

Incidentally first and then consciously, the mission has organised itself as an army (Brabant, 1948). The military structure and vocabulary allowed to *conduct war* against misery and poverty, facilitating the mobilisation of people and structuring their lives.

All members of the denomination, be they ministers or parish-goers, have a military title and wear the appropriate uniform. A General who is elected by his peers for a 4-year mandate administers it and commissions a Chief of the coordinating the congregation in the countries. The latter are called territories or commands, depending on the number of parishes administered. In each of them, a Colonel is commissioned as the Territorial Commander, whereas a Chief Secretary is in charge of coordinating local operations.

The Territorial Commander commissions all ministers, these being Captains if they are appointed for the first time and Majors after twenty years in the Salvation Army. They are assisted by term officers called lieutenants. Officers reign over parishes where they commission Sergeant majors and Sergeants, who assist them in everyday administration, as accounting or communication. Lastly, they enrol new recruits, who become soldiers, i.e. parishioners. Of course, the main duty of an officer is to administer a parish or a home *qua* a minister or a social manager.

As in any military organisation, Salvationists wear a uniform, which has a triple function First, it is an identification device of Salvationists when they are operating downtown. In particular, those who wear it are on duty, i.e. they are available to aid needy people. Second, its prestige restores people with their dignity, William Booth observing that homeless people feel much more like human beings in their uniform than in their rags (Le Leu, 2001; Sandall, 1947; 1950; Walker, 2001). Third, it is the visible sign of organisational membership, showing that one belongs to a fraternity (Booth, 1890).

V/ 2. Religion in the Salvation Army

As a Methodist congregation, the Salvation Army is part of Christianity. Therefore, its status in most countries is that of a *religious denomination* (see France, Sweden, Switzerland, Congo, Zaire…) This section stresses the religious specificities of Salvationism through its identity, symbols and mottos.

V/ 2.1. The Salvation Army: a Christian identity

Salvation Army leaders and members express the same Christian base as other Christian congregations, the difference lying in the formalisation of the religious belief system. Indeed, beliefs, values and norms are explicitly formulated and managed by the clergy, which is not obvious in other Protestant communities where ministers are spiritual coaches (Weber, 1921).

V/ 2.1.1. A Christian values-based beliefs system

As the basis of the adhesion to the community, the religious beliefs system is directly accessible to anybody, which is consistent with the Protestant (Methodist) stance of the Salvation Army expressed in the *Eleven Articles of War* visible on the walls of every home and parish as well as in any publication:

> **HAVING** accepted Jesus Christ as my Saviour and Lord, and desiring to fulfil my membership of His Church on earth as a soldier of The Salvation Army, I

now by God's grace enter into a sacred covenant.

I believe and will live by the truths of the word of God expressed in The Salvation Army's eleven articles of faith:

We believe that the Scriptures of the Old and New Testaments were given by inspiration of God, and that they only constitute the Divine rule of Christian faith and practice.

We believe that there is only one God, who is infinitely perfect, the Creator, Preserver, and Governor of all things, and who is the only proper object of religious worship.

We believe that there are three persons in the Godhead - the Father, the Son, and the Holy Ghost, undivided in essence and co-equal in power and glory.

We believe that in the person of Jesus Christ the Divine and human natures are united, so that He is truly and properly God and truly and properly man.

We believe that our first parents were created in a state of innocency, but by their disobedience, they lost their purity and happiness, and that in consequence of their fall, all men have become sinners, totally depraved, and as such are justly exposed to the wrath of God.

We believe that the Lord Jesus Christ has by His suffering and death made an atonement for the whole world so that whosoever will may be saved.

We believe that repentance toward God, faith in our Lord Jesus Christ and regeneration by the Holy Spirit are necessary to salvation.

We believe that we are justified by grace through faith in our Lord Jesus Christ and that he that believeth hath the witness in himself.

We believe that continuance in a state of salvation depends upon continued obedient faith in Christ.

We believe that it is the privilege of all believers to be wholly sanctified, and that their whole spirit and soul and body may be preserved blameless unto the coming of our Lord Jesus Christ.

> **We believe** in the immortality of the soul, the resurrection of the body, in the general judgement at the end of the world, in the eternal happiness of the righteous, and in the endless punishment of the wicked.
>
> (http://www.salvationarmy.org.au/SALV/STANDARD/PC_60113.html)

As in any other Christian congregation, Salvationists recognise Jesus Christ as their Saviour, resting their faith on the Old and the New Testaments. Consistent with Protestantism, beliefs in justification by continuous faith relate to Protestant views, only confidence in the Lord leading to sanctification. The sole difference from other religious communities lies in the summary of faith in articles accessible to every member.

The history and the programme of the Salvation Army reveal that the utmost value of the organisation is *Christian love* (*Agape*: empathy) of the other through which social work can be performed. Obviously, loving the other is the exact opposite of individualism of selfishness and encourages generosity and fairness. These values remain at an abstract level, whereas norms suggest practical conduct.

V/ 2.1.2. Religious norms in the Salvation Army: theocracy

The Salvation Army operates through explicit strict norms, its founder considering reference mark devices for outsider socialisation, which churches have traditionally done:

> The Salvation Army somehow imitates the Jesuit Order. We have similar structure and discipline. Moreover, our internal legal system is like the *Code Civil*.

a counsellor of the General states. The *Code Civil* relates to the Napoleon legal system wherein the law framed every aspect of people's day-to-day life in a rigid manner. Therefore, to furnish outsiders with reference marks, the normative system of the Salvation Army should be as comprehensive as possible and provide guidelines for everyday conduct, as a Swedish minister summarises:

> We have orders and regulations for all aspects of life. They cover how long you

> should sleep every night, how you should behave on your workplace or with your neighbours. I think it is probably too much.

Norms for conduct are actually written in *Orders and Regulations* books, which every solder receives when they are enrolled. In these, they can find practicalities for a typical Salvationist life. For instance, one chapter is devoted to human relations in all circumstances, as the excerpt from the *Orders and Regulations* book below shows:

> The Salvationist will practice open-air activities physical exercise and sleep enough […] For instance, someone who did not sleep enough is easily annoyed and cannot work correctly ((Larsson, 2002b), p.82).

Likewise when ordained, ministers receive an *Orders and Regulations for officers* book addressing relations to parishioners, to civil society as well as private life. Indeed, pastors irreproachable and good examples for their flock, which a French officer instances with alcohol prohibition

> It is a norm that we should never drink any alcoholic beverage. As we are looking after people who are alcohol addicted, we may not drink and say '*I may drink because I know when to stop'*. As we must be good examples, we must strictly conform to the rule.

Similarly, when the General commissions Territorial Commanders, he gives them an *Orders and Regulations for Territorial Commanders and Chief Secretaries* book. Therein, norms for day-to-day conduct are the same as for soldiers and officers, the difference lying in the codification of accountability to civil society (e.g. money use, bookkeeping (Howson, 2005)).

In fact, the conduct of every position within the Salvation Army is ruled through orders and regulations, as the Secretary for Youth explains:

> There are *Orders and Regulations* for everything and anything. Imagine that every single conduct is subjected to specific norms. We also have *Orders and Regulations* books for brass bands or choirs. In fact, the issuance of Orders and regulations means that the Salvation Army recognises the position. It then has a *legal* existence.

The Salvation Army counts on numerous norms playing a double role. First, they facilitate prediction and regulation of individual conduct to ensure convergent practices. Second, they recognise a phenomenon or a position by making them get out from clandestinity.

As in other congregations, the organisation's constitutional and legal system is issued by church leaders, only people ranking highest in the hierarchy edicting norms. Actually, the General issues orders and regulations for the International Salvation Army, relayed by Territorial Commanders at the territorial level, whereas parish officers enforce them: the clergy is the legitimate warden of God's law, as the French Territorial Commander confirms:

> Since the government recognised the Salvation Army as a religious denomination, our officers have been publicly granted the status of ministers. Beyond the symbolic usefulness of such a public recognition, it makes them fully legitimate internally. From then on, they have graduated in theology and have become experts in reading the Gospel.

Officers are legitimate to enforce norms, because they are regarded as ministers, i.e. scientists of God. Syllogistically, one could conclude that officers have been allowed to issue and compel observance of norms because they have become scientists of God (Latour, 2002b), which the French Territorial Commander summarises:

> The Salvation Army is not a democracy. It is a theocracy.

In conclusion, the Salvation Army operates like any other Christian congregation, sharing the same beliefs system and being managed theocratically. Indeed, as in the Society of Jesus (Quattrone, 2004a; 2008), the Iona Community (Jacobs & Walker, 2004) and the Jehovah's Witnesses (Beckford, 1978), norm issuance and enforcement reveals the power of God's experts.

V/ 2.2. Specificities of the Salvation Army: symbols and mottos

Though similarities with other congregations, the Salvation Army operates through specific identification devices. Consistent with community Protestant background, Saints or relics are not recognised and God has no visual representation. However, the organisation has developed symbols and mottos over decades.

V/ 2.2.1. Symbols of the Salvation Army

Religious symbols play a dual role within and without the community: internally, they convey religious commonalities and externally facilitate the identification of the community (Durkheim, 1898). In the Salvation Army, three symbols are directed at members and external people: the *Red Shield*, the *Flag* and the *Crest*.

The Red Shield

The most visible symbol of the Salvation Army is the *Red Shield*, i.e. the logo of the organisation, which appears on every document, booklet, correspondence and on each Salvation Army building.

Figure V/1. The Red Shield

> The first orders and regulations for Field Officers of 1886 encouraged every Salvation Army Soldier to wear uniform, even if it be but the wearing of a shield, so that they could be identified as Salvationists. During the First World War, a shield symbol was used on Salvation Army huts for servicemen. This shield was probably red lettering on a white background, although this is by no means certain. It is unclear as to when the design changed to teh red shield with white lettering that we know today, but it was probably around the end of the First World War as in 1918 The Red Shield Club was founded for Salvationist servicemen throughout the world.
>
> In 1919 Bramwell Booth declared that the Salvation army Navel and Military Homes would in future be know as 'The Salvation Army Red Shield Homes'. In the United Kingdom Territory the name change did not take place until 1947 when the Navel Military and Air Force League was renamed 'Red Shield Services League Hostels.' In 1945, at the end of the Second World War, the War Emergencies Department was re-named the British Red Shield Services Department. The symbol of the Salvation Army's Red Shield has become know and respected by service men and women of many nationalities wherever in the world they served (http://www.sacollectables.com/symbols.html)

Disconnected from God, the *Red Shield* operates as a strictly secular device, hanging together with the organisation's name as a symol of war on poverty and misery. Furthermore, its design makes it resemble a shield from the Middle Ages and cruisades, which assimilates war against poverty and misery to a holy fight.

The *Flag*

In every place owned by the Salvation Army, the flag is visible. Soldiers hold it proudly on every outdoors procession and religious ceremony, as the excerpt from my field diary shows:

Zurich, Bahnhofstrasse, 11 May 2006, 8:30am

> Today is Ascension Day and the annual congress of the Swiss Salvation Army affiliate is taking place in Zuirch.

> When I arrive on *Bahnhofstrasse*, policemen are diverting the traffic, while municipal employees advise visitors that the Salvation Army is demonstrating until noon.
>
> Indeed I can see high in the air the flag of the Swiss Territory: *Schweiz* stands on it. An officer holds it proudly followed by cabinet members marching behind him. About one hundred yards further, I see the same flag with the name name *Zürich Zentral* floating and following the rhythm of the music played by the brass band marching behind it. After they pass me, I see another flag: *Basel I.* The same procession repeated until noon, every parish being demonstrating.
>
> In the afternoon, the congress is to take place in the City Congress Hall, by the lake. Although I have never been there, I found my way, looking for the flag in the air. Actually, when I arrive by the lake, I turn right without hesitating: the flag is hanging on a building.

Figure V/2. The Flag of the Salvation Army

The flag plays a triple symbolic role (Goût, 1955). First, it is a device for identification. When the Salvation Army was demonstrating in the streets of Zurich, its name and colours floated in the air where they were visible to everybody. Likewise, every parish was identifiable, the origins of demonstrators being displayed. Second, it serves as a symbolic guide for lost people (lost souls). Third, its design and colours are symbolic devices for the identity of the congregation, as Gout (1955) explains:

> Colours, red as the symbol of the blood shed for lost people; blue as the symbol of purity; straight in the middle a sun represents light, warmth and mankind life; and the motto *Blood and Fire* recalls the immolated sheep and the Holy Ghost (Gout, 1955, p.284).

The flag summarises the religious beliefs system of the Salvation Army: joint representation of Jesus Christ's death and sanctity.

The Crest

In addition to that mobile symbol, the Salvation Army uses a religious fixed icon: the *Crest*, visible on the front wall of every worship hall.

Figure V/3. The Crest of the Salvation Army

The Salvation Army Handbook of doctrine notes seven symbols on the crest and suggests how to interpret them:

> 1) The disc is a representation of the sum, which symbolises light and fire (e.g. the Holy Spirit).
> 2) In the middle, the cross represents Jesus Christ's death and recalls that the Salvation Army is a branch of Christianity.
> 3) The letter *S* enlacing the cross means salvation.
> 4) The enlacement of these symbolises the interplay between Jesus Christ's death and mankind salvation.
> 5) Two swords represent the battle for salvation and constant effort required for that purpose.
> 6) The seeds represent the truths of the Gospel and recall that God created the world.
> 7) The motto *Blood and Fire* remains.
> ((Larsson, 2002b), p.28)

V/ 2.2.2. Mottos of the Salvation Army

Since it was raised, the Salvation Army has advertised itself through mottos, the original being *Soup Soap Salvation*. Although it is still guiding Salvationists' lives, it has been updated or enriched over decades.

Soup Soap Salvation

First of all, the Salvation Army provides temporal emergency aid: *soup*. Historically, soldiers have offered poor people food for them not to starve (Sandall, 1947; 1950). Stepwise, *soup* has entailed broader material emergency support, which nowadays consists of catering, clothing and temporary accommodation (Brigou, 1994; Coutts, 1973; 1986). While immediate needs are being fulfilled, *soap* allows outsiders to recover dignity, hygiene maintaining them human beings (Brigou, 1994).

> The man who comes back form the bathroom is transformed! The magic of water and soap! Miraculously, his washed and dried hear is blond again; the tensed face becomes ready for a smile and his blue eyes now dare to look at the other. So to speak, water, miraculous liquid, cleanses the body as well as the soul. A single shower suffices for the self not to segregate from the rest of the sheep (Brigou, 1994, p.86).

Lastly, soul *Salvation* is the *raison d'être* and the finality of the Salvation Army.

Saved to Serve

Active Salvationists were *Saved to Serve*. This new motto is guidance for soldiers, who must utilise salvation to serve those who have not benefited from it. In fact, these new *S* show the Salvation Army programme: saved people are to serve others.

Aid Accompany Reconstruct

Since 1994, the header of all internal documents and booklets of social homes has been *Aid, Accompany, Reconstruct*. Literally read, the Salvation Army has provided a temporary *aid* for people not to starve, while *accompaniment* has consisted of furnishing them with necessary material and advice directed at *reconstruction*, i.e. full membership in civil society. In fact, this new motto reveals that the Salvation Army work should result in outsiders no longer needing support, finality being effective socialisation.

Faith & Action

In 2006, insufficient soldiers embodiment in social work programmes led the Salvation Army leaders to develop a new motto: *Faith & Action*, which purported to recall that faith should be manifested in day-to-day conduct, as the Swiss Secretary for Social Work summarises:

> *Faith and action*, it means the faithful involvement of our soldiers in the *diaconal* programme of the Salvation Army.

Etymologically, what is *diaconal* is the fact of a *deacon*, i.e. a layperson commissioned for assisting the minister in organising and managing social work. In fact, a *diaconal* programme is the charity of the church and must be conducted by parishioners as a religious practice.

In conclusion, the Salvation Army proclaims its affiliation to Christianity and its status as a Protestant *denomination*. However, its specificities lie in the signs and symbols used to have people involved in social work as a manifestation of faith.

V/ 3. The ethnic diagram in the Salvation Army

The international leaders of the Salvation Army have become aware that a country is merely a geographical unit and can be heterogeneously inhabited. Indeed, various groups can react differently from each other, outlining different styles of accountability (Ahrens, 1996a; b). Therefore, since 2007, they have suggested considering smaller cultural units, e.g. ethnicity, as the Secretary of a former General explains:

> Our soldiers gather in accordance with their ethnicity and live segregated from other ethnic groups, forming ethnic parishes. If someone goes to the parish of another ethnic group, he is not really welcomed. Very quickly, he quits and attends the parish of his ethnic group, which is particularly true in multiethnic territories, like France or the United Kingdom.

V/ 3.1. Ethnicity in France: a black-and-white film

In France, the Salvation Army administers 25 parishes composed of 800 soldiers, of which 600 attend three branches in Paris characterised by ethnic diversity. Actually, one of them is composed of Haitians (63% of 240 members), whereas another comprises of Kinshasa Congolese (100% of 150 soldiers) and the third counts Brazzaville Congolese (67% of 225 soldiers). Lastly, Whites attend the Haitian and the Brazzaville parishes, where they are an ethnic minority (32% of the Salvationist population). The table below summarises the geo-ethnic composition of the Salvation Army across the country.

	Cœur de Vey	Boulogne-Billancourt	Les Lilas	Total
Whites	75	0	75	150
Kinshasas	0	150	0	150
Brazzavilles	15	0	150	165
Haitians	150	0	0	150
Total	240	150	225	615

Table V/1. The ethnic diagram in France

The composition of the Salvation Army in France highlights the weight of ethnic minorities and the under-representation of the historical ethnic group (Whites).

V/ 3.2. Ethnicity in Switzerland: the Babel Tower

In Switzerland, 1,250 French-speakers attend 21 parishes, while 2,750 German-speakers 46. In fact, ethnicity only rests upon historical groups, revealing the same concerns as in the country, the Secretary for Evangelisation explains:

> French speakers see themselves as an ethnic minority in Switzerland and German speakers as an oppressive ethnic majority.

As ethnic groups in Switzerland highlight the linguistic composition of the country, segregation from each other is not a surprise. Indeed, French-speakers are located in the Western part of the country, whereas German-speakers are clustered in the East, Bern, the federal capital city, demarcating the linguistic border of the country.

V/ 3.3. Ethnicity in the United Kingdom: mostly WASPs

In the United Kingdom, the Salvation Army counts on 50,000 registered members attending 776 parishes. Despite a significant amount of overseas people the country, the congregation is characterised by the presence of very few ethnic minorities, the Secretary for *Compliance and Monitoring* confesses.

> We have a database where Salvation Army members are registered according to their ethnicity […] What I can see is that we mainly have English and Welsh. There are very few other ethnicities, as if they did not feel welcomed in the Salvation Army. As minorities, we only have Zimbabweans.

The Salvation Army in the United Kingdom has accounted for ethnicity since 2005. Thence, the database mentioned above is not yet comprehensive and totally reliable. Notwithstanding, although nobody knows exactly the Salvation Army ethnic composition, Whites are over-

represented.

V/ 3.4. Ethnicity in Sweden: only Vikings

In Sweden, the Salvation Army counts on 5,000 Viking soldiers, as the Secretary for Communication and Information at the Territorial Headquarters comments on.

> There are only Swedes in the Salvation Army […] The Swedish territory is ethnically very homogenous […] There are even no Samis in the Salvation Army, although we have two parishes in Lapland.

Unlike the other three territories, ethnic diversity is not a concern in the Swedish affiliate of the Salvation Army, ethnicity matching nation and nationality.

In the Salvation Army, urban minorities, proto-nations, ethnic groups in plural societies, indigenous minorities and post-slavery minorities co-exist. Indeed, post-colonial urban minorities are Brazzavilles and Kinshasas in France and Zimbabweans in the United Kingdom; proto-nations are French- and German-speakers in Switzerland, Whites in France, WASPs in the United Kingdom and Vikings in Sweden; Haitians are a post-slavery urban minority (Bébel-Ghisler & Hurbon, 1997; Glissant, 1997; Naipaul, 1999; Saint Louis, 2002).

Conclusion

The Salvation Army is a worldwide Protestant denomination and a registered charity operating in 113 countries, faith and social work being the two pillars of its identity. As most congregations, it is a theocracy administered by a clergy legitimate to manage the system of beliefs, values and norms. Though, its specificities can be found in its symbols and mottos: the *Red Shield* is its logo, while the *Flag* floats in the air everywhere the Salvation Army and the *Crest* reminds of common beliefs. Furthermore, *Soup Soap Salvation* summarises the denominational programme, while *Saved to Serve* outlines involvement of its members in

practicalities for *Faith & Actions*, i.e. diaconal work to *Aid Accompany Reconstruct* people.

The ethnic composition of the Salvation Army suggests that diversity is part of its identity. Indeed, in France, it counts one third of Haitians gathered in one mega-parish, one third of Congolese in two parishes and one third of White French scattered across the country. In Switzerland, the congregation counts 60% German-speakers and 40% French-speakers, while mainly WASPs and some Zimbabweans operate in the United Kingdom. Lastly, Sweden is ethnically homogenous and counts only Vikings.

This chapter set basics for the understanding of accountability in the Salvation Army. Chapter VI introduces the congregation accountability system, while Chapters VII to X address ethnic accountability practices.

Chapitre V. Découvrir l'Armée du Salut

La présente thèse tente de répondre à la question *comment une conduite (religieuse) quotidienne met en évidence les influences de l'ethnicité sur des pratiques d'*accountability. L'Armée du Salut sert de terrain d'observation. Ce chapitre a pour unique objet de présenter l'Armée du Salut. Il est à considérer comme un chapitre contextuel à vocation exclusivement descriptive. Elle est divisée en trois parties : La première présente sommairement l'histoire de l'Armée du Salut et sa structure. La deuxième section présente les aspects religieux de cette congrégation, tandis que la troisième dresse la carte ethnique dans les quatre territoires étudiés.

La naissance de l'Armée du Salut en 1865 résulte de profonds désaccords de la part de son fondateur avec le mode de fonctionnement de l'Eglise d'Angleterre. En effet, William Booth a commencé sa carrière comme pasteur de celle-ci. Très tôt, il se montra choqué de la condition que l'Eglise officielle faisait aux plus démunis. Ceux-ci étaient mis au ban de la communauté religieuse, comme ils étaient déjà exclus de la société civile. Convaincu que le réconfort spirituel devait s'adresser à tous, y compris aux plus démunis, il quitta l'Eglise d'Angleterre et rejoignit l'Eglise Méthodiste d'Angleterre. Les descendants de son fondateur, le pasteur John Wesley, considéraient que leur église devait être un havre pour les exclus. Au fil des ans, sa popularité l'a conduite à intégrer des personnes des classes moyennes puis des classes supérieures. Ses pasteurs développèrent des relations personnelles avec des capitaines d'industrie et des banquiers qui devinrent ses mécènes. En quête de respectabilité, l'Eglise Méthodiste exclut peu à peu ses miséreux. A nouveau, William Booth fut choqué et quitta la congrégation pour fonder une église de la rue : la Mission pour le Salut, devenue ensuite l'Armée du Salut.

Conservant la théologie méthodiste, l'Armée du Salut considère que la foi est donnée *a priori*

et gratuitement. A l'individu de l'accepter ou de la refuser. La recevoir signifie alors une vie de labeur pour assurer qu'elle perdurera. Weber considère que cela doit passer par l'exercice régulier et honnête de sa profession. Si l'individu est doté d'un don particulier, par le travail il le cultive et reçoit la récompense divine. Si l'entreprise réussit, c'est qu'il a exploité effectivement la capacité qui lui a été donnée par Dieu. Il faut savoir ce que Dieu a décidé; l'individu doit chercher et comprendre le message qui lui est envoyé et trouver quel don il doit développer, quelles tâches il doit entreprendre. Dans cette perspective, un exclu ne voit pas ses entreprises validées par Dieu. En cela, il n'exploite pas au mieux les dons et capacités dont il dispose. Il n'est en rien sanctionné; simplement, il n'est pas récompensé. Cela se traduit par un échec chronique pouvant se manifester par une situation d'exclusion quelle qu'elle soit. Toutefois, l'exclusion n'est que transitoire et signifie que les personnes concernées vivent sans Dieu. Il est toujours possible et il est toujours temps d'accepter que Dieu dirige notre vie. Le remède est alors la foi et la confiance en Jésus Christ. Mais en aucun cas il n'y a de prédestination pour l'exclusion et en aucun cas celle-ci n'est irrémédiable.

Dans un tel contexte, une manière d'accompagner un exclu vers le salut est l'action caritative. La charité doit non seulement procurer au quotidien un support matériel nécessaire. Mais au surplus, les Œuvres visent à un projet. Les exclus sont considérés comme des brebis égarées qu'il faut aider à trouver le chemin que Dieu a tracé pour elles. Dit autrement, les Œuvres ont pour objet la réinsertion sociale et partant la réussite des individus. La différence majeure avec le catholicisme tient donc à cette considération. La participation des nantis aux Œuvres tient à leur expérience du Salut. Sachant que l'exclusion n'est pas irrémédiable et que le Salut est à portée de main pour tous, le Salutiste participe volontiers à une action caritative, car on ne peut pas laisser un homme dans la misère alors même qu'il peut en sortir. En participant, le nanti rend témoignage de ce qu'a fait Dieu dans sa vie. En effet, peut-être a-t-il lui-même erré et été exclu avant de trouver le chemin tracé pour lui. En participant à des actions de proximité, en échangeant avec les exclus, il peut partager son expérience et ainsi rendre grâce à Dieu en maintenant l'espoir. L'action caritative est tournée vers le projet individuel de l'exclu. Elle a donc une valeur positive et non une valeur simplement supplétive. Elle doit accompagner l'exclu vers le projet voulu par Dieu. Tout ce travail vise à la réinsertion sociale et nécessite donc des compétences précises. Dans la foi protestante, le caritatif ne peut uniquement relever de la paroisse, car celle-ci ne dispose pas nécessairement des compétences nécessaires. Il doit être professionnalisé. Ce métier que devient le social est le bras séculier de

la foi.

L’action de l’Armée du Salut se trouve résumée dans un slogan programmatique : *Soup, Soap, Salvation* : Soupe, Savon, Salut. C’est ainsi qu’au fil des ans, la congrégation a pu s’étendre et opère aujourd’hui dans 111 pays. Elle compte 5,000,000 de membres enregistrés et 10,000,000 de membres non enregistrés dans 77,000 paroisses. Pour son action, elle compte chaque année sur près de 10,000,000,000 d’euro de ressources. Dans le même temps, elle est considérée comme une fondation reconnue d’utilité publique dans tous les pays où elle opère et est l’un des principaux partenaires des pouvoirs publics en termes d’action sociale.

Avant l'adoption définitive de nom Armée du Salut en 1885, les membres de l'organisation étaient déjà qualifiés de Soldats de Dieu, puis de Soldats du Salut. D'après les historiens de l'Armée du Salut et biographes de William Booth (Goût, 1945; Brabant, 1948; Sandall, 1955 pour les plus significatifs), le choix du nom a orienté l'organisation vers une structure martiale. Le fondateur n'avait nullement dans l'idée de constituer une armée. Celle-ci a donc vu le jour de manière fortuite. Pourtant actuellement, le Quartier Général International ainsi que la base revendiquent cette structure comme le principal vecteur de son identité.

L'Armée du Salut emprunte les grades du corps d'armée coloniale (infanterie de marine) britannique. Les *Ordres et Règlements de l'Armée du Salut* prévoient qu'à chaque titre correspondent un type de fonction et de responsabilités propres. Les ministres du culte sont des officiers. Au sommet se trouve un Général, chef suprême, inspiré par Dieu, élu par des Commissaires. Une fois entré en fonctions, il nomme un Etat-Major dont les chefs sont des commissaires ou des colonels. Dans chaque territoire, toute personne exerçant une responsabilité nationale a ce grade. Aussi bien le Chef de Territoire que le Chef de l'orchestre territorial sont élevés à ce rang hiérarchique. Leur second est un Lieutenant-Colonel, comme toute personne exerçant une responsabilité régionale. Au niveau opérationnel, tous les membres du clergé dirigeant une paroisse ou intervenant dans un établissement ont le grade de Major après vingt années de services. Jusque là, à partir de leur sortie de l'Ecole Militaire, ils sont Capitaines et exercent des fonctions de support. Ils peuvent être adjoints de directeurs d'établissement ou diriger de petites paroisses (de six à trente personnes). Durant leur scolarité, ils sont des Cadets (aspirants). Le grade de Lieutenant est attribué à des personnes exerçant les fonctions de ministre du culte pour une durée déterminée.

Une paroisse devient alors un Poste d'Evangélisation sur le Terrain. Un établissement se trouve sur le Champ de Bataille. Une armée ne pouvant être composée exclusivement d'officiers, ceux-ci enrôlent de nouveaux membres dans leurs églises. A cet effet, ils sont secondés par des Sergents Recruteurs. Le grade de Sergent est alors attribué à toute personne exerçant une quelconque responsabilité au niveau du Poste ou d'un établissement. Aussi bien le trésorier que le responsable de la jeunesse ou de la petite enfance ont ce titre. Tous sont sortis du rang et demeurent des hommes de troupe. Celle-ci est alors composée de soldats. Parmi eux, deux types de soldats peuvent être distingués: ceux ayant un mandat (généralement de musicien) et les autres. Les premiers sont reconnaissables grâce aux épaulettes bleues coiffant leur uniforme, tandis que les seconds en portent des noires. Outre les formes, le champ lexical lui-même est emprunte à la chose militaire. A titre d'exemples, une cotisation est une Cartouche, un ordre de mission est un Ordre de Marche, une délégation est un Mandat. Tout membre de l'Armée du Salut non seulement connaît mais emploie aussi ce vocabulaire et ces titres, respectant la fonction à laquelle ils se rattachent.

L'Armée du Salut n'est en effet pas la seule organisation religieuse martiale. Déjà Weber (1922) compare explicitement l'Armée du Salut à un ordre monastique militaire, la considérant comme un parent de l'ordre jésuite. Au Bas Moyen-Âge, les Croisés étaient des moines guerriers. Au Haut Moyen-Âge, les Templiers étaient des moines aguerris aux techniques de la guerre, ne pouvant compter que sur eux pour se protéger. Plus récemment, Quattrone (2004) rappelle les fondements des ordres jésuites en Italie aux dix-septième et dix-huitième siècles. « Le but des Jésuites était de sortir des cloîtres pour le salut des âmes » (p. 654). Eglise itinérante, église de la rue, l'Armée du Salut ne se distingue pas véritablement des ordres jésuites, puisque ses dirigeants considèrent qu'un des éléments de son identité est la mobilité: église en mouvement, église de la rue. Saint Ignace décrit l'Ordre des Jésuites « comme la milice de Christ, la discipline stricte imposée à ses membres et sa structure hiérarchique, apparaissaient dans une entreprise qui était souvent comparée à une armée au service de Dieu ». (p. 655) William Booth, fondateur de l'Armée du Salut, considère son église comme une armée au service de Dieu, et ses membres comme des soldats du Salut.

Les quatre territoires étudiés présentent une grande hétérogénéité culturelle. Celle-ci est alors appréhendée en termes de construction ethnique. On note que dans les quatre territoires, sept groupes ethniques se manifestent.

En France, l'Armée du Salut est composée de Blancs Français pour un tiers, d'Haïtiens pour un tiers et de Congolais pour un tiers. Ces derniers se répartissent en Brazzaville et en Kinshasa pour moitié. A ce stade, on peut d'ores et déjà constater que la carte ethnique de l'Armée du Salut ne représente pas la diversité du pays. Les communautés minoritaires dans le pays occupent une place de choix dans l'organisation.

	Cœur de Vey	Boulogne-Billancourt	Les Lilas	Total
Blancs	75	0	75	150
Kinshasas	0	150	0	150
Brazzavilles	15	0	150	165
Haitiens	150	0	0	150
Total	240	150	225	615

En Suisse, l'Armée du Salut est composée à 60% de germanophones et à 40% de francophones, opérant dans la plus grande indifférence des uns pour les autres. L'Armée du Salut en Suisse compte 2,400 membres germanophones et 1,600 membres francophones. Les deux communautés se tournant le dos et coopérant peu, l'architecture de l'Armée du Salut est dédoublée : chaque communauté est encadrée à un échelon linguistique-régional.

Au Royaume-Uni, l'Armée du Salut compte plus de 30,000 membres dont une écrasante majorité de WASPs et quelques paroisses zimbabwéennes. Dans ce territoire, de l'aveu même d'un des dirigeants, les minorités et notamment les Zimbabwéens semblent ne pas se sentir les bienvenus. Pour cette raison, ils se rassembleraient dans des paroisses ethniques dans lesquelles les pratiques peuvent différer de celles des paroisses que fréquentent les WASPs.

En Suède, la population est homogène : le pays n'est constitué que de Vikings. Les 5,000 soldats de l'Armée du Salut sont également des Vikings. La diversité ethnique n'est donc pas un enjeu territorial.

La présentation des quatre territoires révèle que l'ethnicité fait partie intégrante de l'identité de l'Armée du Salut tant à l'échelle internationale qu'à l'échelle territoriale. La Suède apparaît comme une exception au modèle.

Chapter VI: Act I - The accountability system of the Salvation Army: covenant, constitution and accounting spirituality

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‘Therefore keep the words of this covenant and do them, that you may prosper in all that you do.’

– Deuteronomy 29:9 –

Opening curtain

The dissertation purports to address *how everyday (religious) conduct reflects influences of ethnicity on accountability practices*. Chapter VI introduces the covenantal and constitutional base of the Salvation Army system accountability system. In particular, this chapter shows how the giving and demanding of reasons for conduct rest upon a formal accounting spirituality, parishioners and church leaders keeping T-accounts in which faith and conduct are balanced[35]. The introduction of the Salvation Army accountability reconnects two by two the categories identified in Chapter IV.

	Debit	Credit
Employment	E	
Volunteering	V	
Faith		F
Faith & Actions		
Social work (employment or volunteering)	W1	
Demonstrations before civil society	W2	
Wearing of the uniform	W3	
Collection of souls		C1
Collection of supports		C2
Witness & Collections		
Faithfulness		F
Sunday donations	D1	
Response to appeals	D2	
Legacies	D3	
Faith & Donations		
Faithful conduct	Conduct = sum (E:D3)	
God's kingdom		God = F + C1 + C2
Total	Conduct = God	Conduct = God

Comprehensive God account

[35] Forms to fill in T-accounts are presented in Appendixes on accounting spirituality (8 pages).

In the analytic representation of the categories, sub-categories are labelled as follows:

F: faith
E: employment (action device n°1)
V: volunteering (action device n°2)

W1: social work (witness device n°1)
W2: demonstrations before civil society (witness device n°2)
W3: wearing of the uniform (witness device n°3)
C1: collection of souls (contribution to God's kingdom n°1)
C2: collection of supports (contribution to God's kingdom n°2)

F: faith (the same as in the '*Faith & Actions*' account)
D1: Sunday donations (contribution to the payback for God's blessings n°1)
D2: Response to appeals (contribution to the payback for God's blessings n°2)
D3: Legacies (contribution to the payback for God's blessings n°2)

The theorising process takes place along the analysis of data, my intention being to let the field talk. Such confusion is deliberate and pursues a heuristic stylistic scheme (Latour, 1992; 2006): as in *Aramis or the love of technology*, stage setting should uphold theoretical constructs. I expect the combination of metaphor, concepts and contextualised theory (Llewellyn, 2003) to make the reader learn about the Salvation Army and accountability at the same time.

The chapter is divided into four parts. Section 1 shows how the interplay between covenant and constitution constructs the accounting spirituality upholding the Salvation Army accountability system. The next three sections detail the three components of the covenant. Actually, Section 2 focuses on the balancing of faith and actions (employment/volunteering). In Section 3, I scrutinise the balancing of witness (social work/demonstration before civil society/uniform wearing) and collections (new souls/support). Lastly, Section 3 handles the balancing of faith and donations (Sunday offerings/response to appeals/legacies).

VI/ 1. Accountability to God: honouring a constitutional covenant

Within the scheme of the chapter, this section identifies the main traits of the soldiers' covenant, as it is the basis for the accountability system of the Salvation Army. In fact, it purports to answer two questions: *To whom is the self accountable? What conduct shall be legitimated?*

VI/ 1.1. Making a covenant with God: multiple subrogations

In the Salvation Army, the covenant is a ceremony whereby candidates to full membership promise that they will abide by the Salvation Army doctrines. The solemnity of the event is supplemented with a written documents that they sign and return to the congregation. This is narrated in Act I Stage 1.

Act I Stage 1 – Making a covenant with God

Paris: Cœur de Vey Sunday March 25th 2007, 10:15am.

Parishioners are sitting unusually silently in the hall, adjusting cameras before thethe service begins. There are far more people than usual, many of them being unknown to me. Most of them are very well dressed, probably wearing the smartest suits and hats of their wardrobe. Seemingly, they are relatives of parish members willing to capture a special event: 7 people are about to enter into a covenant with God to be enrolled as soldiers of the Salvation Army.

During the first 30 minutes, the minister emphasises in his sermon the virtues of the covenant made by God. For that purpose, he reads and comments on Deuteronomy 4 thereon. Once the assembly is spiritually prepared to assist in a covenant in real time, the 7 candidates are called onto the stage. When arrived, the minister gives them a sheet.

'Please, before you sign two copies of it and return one to me, read it before the assembly of God's testifiers' he minister suggests.

One at a time, the seven applicants to soldiership solemnly read the document:

I will be responsive to the Holy Spirit's work and obedient to His leading in my life, growing in grace through worship, prayer, service and the reading of the Bible.

I will make the values of the Kingdom of God and not the values of the world the standard for my life.

I will uphold Christian integrity in every area of my life, allowing nothing in thought. word or deed that is unworthy, unclean, untrue, profane, dishonest or immoral.

I will maintain Christian ideals in all my relationships with others: my family and neighbours, my colleagues and fellow Salvationists, those to whom and for whom I am responsible, and the wider community.

I will uphold the sanctity of marriage and of family life.

I will be a faithful steward of my time and gifts, my money and possessions, my body, my mind and my spirit, knowing that I am accountable to God.

I will abstain from alcoholic drink. tobacco, the non-medical use of addictive drugs. gambling, pornography, the occult, and all else that could enslave the body or spirit.

I will be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

I will be actively involved, as l am able, in the life, work, worship and witness of the corps, giving as large a proportion of my income as possible to support its ministries and the worldwide work of the Army.

I will be true to the principles and practices of The Salvation Army, loyal to its leaders, and I will show the spirit of Salvationism whether in times of popularity or persecution.

I now call upon all present to witness that I enter into this covenant and sign these articles of war of my own free will, convinced that the love of Christ, who

> died and now lives to save me, requires from me this devotion of my life to His service for the salvation of the whole world; and therefore do here declare my full determination, by God's help, to be a true soldier of The Salvation Army.
>
> Once the covenant has been read, the seven soldiers return a signed copy thereof to the minister and get their uniform and their shoulder pads as a counterpart.
>
> *'God bless you! Be welcomed into the community of God's children. In addition, I give you the* Handbook of doctrine *as well as the* Orders and Regulations for soldiers. *Both books shall give instructions for you to honour the covenant in your everyday life. In case of ambiguities in the covenant, just check in those books for practical answers.*
>
> Flashes light, while the assembly applauses loudly.
>
> '*Amen*!'

The *sacred covenant* is supplemented with two handbooks for soldiers, which specify the official doctrines and positions of the Salvation Army, i.e. its theology. The 7 candidates pronounce their commitment to the Salvationist views of God's will. Indeed, they *enter into a covenant* countersigned by a minister on behalf of God, recognising the congregation as the warden of His kingdom on earth. Thence, they agree to let the church subrogate Him and demand reasons for conduct in *lieu* of Him.

The Salvation Army covenant and the handbooks provide guidelines for soldiers' day-to-day faithful conduct: embodiment in social work activities, witness of one's faith and stewardship of God's gifts and resources, as the Principal of the European Officer Training College of the Salvation Army summarises.

> In my College, we are doing basic and continuing training for officers. In particular, we teach them our theology, which can summarised as embodiment in the social work of the Salvation Army, witness to others and stewardship of God's blessings. And we teach them to appraise the conduct of their soldiers through the recording and the analysis of personal accounts. Of course, we also teach them financial accounting and budgeting because they will be managers in their parishes or in their homes.

She explicitly notes that officers should study and learn these doctrines, which will serve as the base for their control activities. Indeed, they are also given accounting skills, these consisting of basic financial techniques and more interestingly of acquaintances with the Salvation Army accounting spirituality[36].

The first seven wills of the covenant sound very general, their procession expressing Salvationist views of faithful conduct implicitly. Only the seventh article is programmatic: abstaining from is typical for the Salvation Army identity and it is impossible to know if it is really what God expects or an approximation.

> **I will** abstain from alcoholic drink. tobacco, the non-medical use of addictive drugs. gambling, pornography, the occult, and all else that could enslave the body or spirit.

As the observance of these edicts is a criterion for the acceptance of candidates to soldiership, these principles obviously determine what a Salvationist faithful conduct is, which accentuates the subrogation of God by church leaders.

Paris Cœur de Vey, Thursday 14 September 2006

> Ismael has been attending all Salvation Army meetings and participated in most social programmes of his parish for many years. Today, after the Bible hour, he talks about enrolment as a soldier with the minister. During their conversation, I am sitting behind the officer's office, preparing the parish monthly newsletter.
>
> Ismael: *Major, I would like to become a soldier of the Salvation Army*.
>
> The officer: *I am afraid it is impossible. You have been a drug addicted for years, you drink alcoholic beverages and you smoke. You do not comply with the seventh article of the soldier's covenant. The control commission of the parish will never agree to have you as a recruit. You know, the Salvation Army takes the covenant very seriously.*

The incident above shows that the honouring of the covenant is appraised before enrolment,

[36] These are developed in Sections 2 to 4.

candidates being supposed to honour it even if they are not soldiers. Indeed, if they capable of honouring the spirit of Salvationism without being soldiers, they are likely to keep honouring it in the future. Moreover, the remark of the minister outlines that he knows applicants' prior conduct, the latter being manifestly recorded in his books to be recollected in due course (Quattrone, 2008).

Whereas the seventh article makes the Salvation Army an implicit subrogator of God, the eight and the seventh make this explicit: the soldier shall be fair to the Salvation Army raised by God.

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.
>
> **I will** be actively involved, as l am able, in the life, work, worship and witness of the corps, giving as large a proportion of my income as possible to support its ministries and the worldwide work of the Army.

Though ambiguous, the notion of loyalty to leaders transpires in controls exerted over churchgoers. Indeed, in the subrogation relation, the churchgoer is loyal to God when he is *vis-à-vis* the Salvation Army, i.e. when he honours the covenant, as the incident below shows.

Stockholm: Territorial Headquarters, 4 September 2006, 9:30am

> The cabinet of the Territorial Commander is having an informal meeting, people being worried about the interpretation of loyalty to the Salvation Army theology and leaders. Indeed, they are concerned about the conservative theology that the General elected recently endeavours to impose:
>
> '*I have read in the* War Cry *that the General dismissed officers who disagreed with him on theology*.'
>
> '*Right, I read the same. He justified this on the basis of the tenth article of the covenant. The two officers were considered disloyal.*'

> ‘*The Orders and Regulations are very explicit on the subject: the control commission may revoke anyone who is convicted of disloyalty. However, I am very much concerned about the definition of the criteria to appraise someone’s loyalty.*’

Disloyalty reflects theological divergences manifested in actual conduct or public declarations, leaders tolerating neither deviations nor alternative views. In fact, the covenant applies to all coercively and its honouring is appraised scrupulously, although it is an individual commitment made on one’s free will (final article). Reasons for conduct are demanded and given on the sole basis of the covenant and handbooks. In other words, accountability rests upon conduct complying with these rules, conformance being justified and appraised *a posteriori*; controls *in situ* should reflect practices of accountability to oneself, the believer conducting himself in accordance with his approximations of God’s will, while *ex post* controls reflect practices of accountability to the church, ministers comparing people’s actual conduct to the prescriptions of the denominational doctrines.

VI/ 1.2. Capitalism and accounting spirituality in the Salvation Army

As Berry (2005) notes, the honouring of the religious covenant is appraised through numerical figures. However, the assumption of God’s omniscience makes accounting numbers useless for Him. Therefore, they are directed at ministers and church leaders only, as a counsellor of the General explains.

> The Salvation Army is weberian. Our spirituality is strongly grounded in accounting and the development of Capitalism. As the Jesuits, we have developed a capitalistic bookkeeping of our theology and faith […] We speak of ourselves in terms of debits and credits, assets or liabilities. In our jargon, we also consider God’s kingdom as His net income. Our soldier must account for conduct and prove that it reflects their faith. In brief, they must balance faith and conduct.

The Salvation Army accountability system combines economic and religious rationality, the reason for this being the development of the congregation alongside industrial Capitalism

(Booth, 1890; Coutts, 1973; 1986; Sandall, 1947; 1950; 1955; Wiggins, 1960; 1968). As capitalistic rationality consists of accumulating profit, the Salvation Army purports to accumulate ecclesial benefices. Individually, churchgoers should undertake actions on the basis of a cost-benefit analysis, profits being economic or religious. Whereas economic rationality can apply to any context, religious rationality is dependent upon the doctrines of the congregation (for further details, see Weber, 1921, pp.56-91)[37].

When the Salvation Army was founded, William Booth recruited his sheep among the poor working class in East London. Henceforth, the congregation has been composed mainly of social outsiders, its members being nowadays unemployed or homeless people. Actually, soldiers have traditionally undergone the effects of Capitalism (Walker, 2001), through which the Salvation Army has existed. Therefore, understanding the relation between Capitalism and accounting rationality can help understand the interplay between capitalistic accounting and the Salvation Army spirituality.

Following the post-sombartian debate on accounting and Capitalism, Chiapello describes the co-evolution of accounting and the notion of Capitalism (Chiapello, 2007), which encompasses that of capital accumulation. Capital is used rationally to maximise outputs and profits (Bryer, 2000a; b), rationality consisting of standardising modes of production and control systems (Bryer, 2006a). The latter rest upon the integration of double entry bookkeeping, which connects scattered rationalities. Indeed, books of accounts have developed as the rational morale of economic rationality (Carruthers & Espeland, 1991), allowing business people to believe in Capitalism. Hence, merchants have invoked a form of divinity when recording their books, as Carruthers and Espeland note:

> Through debit and credit, double-entry bookkeeping explicitly documented the balanced nature of the transaction of a firm, thus proving the legitimacy and the justness of the business. The conclusion of the balance sheet, then, is not simply that such and such is the net worth of our business, but rather that such profit is morally legitimate (Carruthers and Espeland, 1991, p.39)

[37] Protestantism offers various systematic religious rationalities. In Calvinism, predestination results in people conducting as if God had chosen them. As they do not know if He actually selected them, their rationality leads them to do as if they were. At best, they are fair to God's choice. At worse, they are fair to God despite all. Otherwise, in Methodism, religious rationality consists of counting God's blessings and of paying back for what he has received.

Double-entry bookkeeping has conveyed the interplay between the accumulation and rational use of capital to maximise profits, which has been considered the morale of the European upper-middle class since the industrial revolution (Maltby, 1997).

> Sabine brought out two books, bound in green leather, and laid them on the desk. Holding Anton's hand, she asked him in a trembling voice, - "Come, then and see my debit and credit." She opened the first book. Under elaborate curlicues were the words, " With God – Private Ledger of T.O Schröter.
> Anton stepped back in alarm. "That is the private ledger of the firm!" he cried. "This is a mistake". "It is no mistake", said Sabine. "I want you to read it through."
> "That is impossible!" cried Anton. "Neither you nor your brother can mean that. God forbid that any but the owners of the business should presume to touch this book. As long as a firm endures, these pages are for no-one's eyes excepts the owners' their heirs' after them. He who looks into this book knows what a stranger should never discover. As a merchant and an honest man I cannot fulfil your wish".
> Sabine held his hand tightly (…) She opened the cover of the second volume and said (…) "This book is empty, but this is the name of another firm. What does it say?" Anton read " With God – Private Ledger of T.O Schröter and Copmany". Sabine pressed his hand and said in a soft pleading voice "And you are to be the new partner, my friend" ((Maltby, 1997), p.69; (Freytag, 1855) Vol.2 Book 6 Chapter 7)

This passage is the climax of *Soll und Haben* (*Debit and Credit*), published in Prussia by Gustav Freytag in 1855. The main characters in the book are a Protestant industrious family and a Jewish family of bankers, the two Houses developing capitalistic partnerships moralised through books of accounts. Indeed, both the Protestant and the Jew see through the accumulation of capital God's benevolence. To be pleasant to Him, both fathers write every business transactions in a book of accounts. In the passage above, the book is the privacy of T.O Schröter, nobody being allowed to glance through it. Later in Freytag's novel, the opening of the books conveys records of individual everyday actions. Actually, the Jew and the Protestant, in their capitalistic partnership, did

> eternal bookkeeping – and the act of accounting is for [them] a way of monitoring [their] moral as well as [their] financial position (Maltby, 1997, p.78).

Drawing on Gustav Freytag's novel, Maltby observes that the whole society can be watched through the lenses of accounting. Indeed, she observes that the main characters, who are religious people, speak of morality in accounting terms, debit-and-credit thinking underpinning the morale of the Jew and the Protestant. As Freytag, the Counsellor of the General applies the debit-credit reasoning to the spirituality of the Salvation Army.

> As I have already told you, we bas our faith upon biographic accounts. When we count God's blessings one by one, we account for them as for credit. We are indebted for them and must use them righteously. The counterpart of our credit records is our actual conduct. Then, we are supposed to balance both counterparts in our day-to-day life.

The Salvation Army has appropriated the capitalist vocabulary and mode of thinking, as

> the language of accounting has entered organizational and political discourses. We even have become accustomed to talk about ourselves in terms of assets, liabilities, resources and balances, and as we have, the possibilities for action have sometimes changed quite radically ((Hopwood, 1994), p.299)

The Salvation Army's essence has been to critique on the excesses of Capitalism. Though, it borrows its symbol – accounting –, strengthening the object of its social critique. Thus, its spirituality stresses the main strength of Capitalism: integration and subordination of its critics and dysfunctions (Boltanski & Chiapello, 1999; 2006). However, historians of religions have long considered that accounting has evolved alongside the earliest religious communities, which have purported to maximise the value of God's kingdom named ecclesial benefices (Aho, 2005; Derks, 2008; Rodinson, 1966; Sombart, 1911; Weber, 1921)entailing the maximisation of God's kingdom entails the maximisation of credit records (faithfulness) more than the accumulation of debits (actions). Therefore, the incident below explains how Salvation Army leaders perceive the construction of such biographic accounts.

Paris: Territorial Headquarters, 15 November 2005, 9:30am

This morning, the Territorial Commander, his cabinet, the heads of departments are having an extraordinary meeting on *Faith and Action*. A brief service is conducted before the Commander starts speaking:

'By order of the General, I have to freeze any new investment. Not that we have got into financial trouble. We have money. But our work does not reflect who we are, even though it is high quality social work. In fact, I will maintain our projects in progress. But, we will open no more homes and we will have to sell or to close some of them. Our concern is to balance our action with our faith. As our soldiers are not involved in social work, we may not falsify our accounts by hiring external people.'

I can hear some protests in the hall. The Secretary for social work seems not to agree on the diagnostic of the Commander.

'In fact, we have to focus on our core activities: proximity faith-based social work. Instead of recruiting more and more external people, we will endeavour to involve our soldiers in our diaconal project. Rough social work is not the Salvation Army, be it very high quality work.'

In fact, the maximisation of God's kingdom consists of the joint maximisation of faith and action. Hence, actions from secular people are not the counterpart of faith and do not increase the value of God's kingdom. Therefore, the General ordered the downsizing of the French affiliate, where the delivery of social services by non-Salvationists (unfaithful people) artificially increases the total of the accounts. Indeed, the utilisation of faith (actions accounted for as debit) is higher than faith itself (accounted for as credit), which raises two questions: how to measure faith and how to account for it? They are addressed in Section 1.3.

VI/ 1.3. Constitutional accounts for spirituality in the Salvation Army

By order of the General, the International Headquarters set the accounting standards, which each responsibility centre is to apply. Indeed, the regularity of records is periodically examined by auditors from the Territorial Headquarters, as shown in the incident below.

Territorial Headquarters, Stockholm, 13 September 2007, 3:00pm

Today, I am having a meeting with the chief accountant of the Swedish territory, who apologises for not having very much time. Indeed, she is busy because internal auditors from the International Headquarters are due to come in two weeks time.

'Every second year, the IHQ send us internal auditors. They control the regularity of our records. They are not interested in the annual reports that we disclose to governments. In fact, they focus on the respect of the Salvation Army accounting standards, which are specific to us. Parishes report their accounts to the Territorial Headquarters. We consolidate them and then we report them to the International Headquarters. They consolidate them and release them in the yearbook. Attention! The yearbook is something other than the annual report.'

Her assistant specifies that

'*The IHQ consolidate everything, but our financial accounts. In fact, they are more interested in our actual balancing of the 'God' account. Imagine that parishes report their* 'Faith & Actiosn' *account to the Secretary for Social work, their* 'Witness & Collection' *account to the Secretary for Evangelisation and their* 'Donations' *account to the Secretary for finances. These accounts are consolidated and then published in the Yearbook of the International Salvation Army.'*

The Territorial Headquarters issued international accounting standards and procedures

(Howson, 2005; Irvine, 1999; 2003; Irvine & Gaffikin, 2006; Larsson, 2002a; b; c) for the system of demanding and giving of reasons for conduct to be homogeneous worldwide. Moreover, similar accounts can be easily consolidated and disclosed by the Territorial Headquarters, which reveals centralised distant controls: the centre gathers, controls and consolidates accounts from the periphery (Quattrone & Hopper, 2005). In a hierarchical organisation, such controls serve to remark practices deviating from the rule (Bourguignon & Chiapello, 2005; Quattrone, 2004a; 2008), and to ensure the execution of orders, as a counsellor of the General admits:

> The Salvation Army is not a democracy. The General orders and the others obey. There is no possible discussion.

In fact, the visual power of accounts allows to recollect what is worth for the congregation, church leaders making decisions on the basis of what makes sense to them. Actually, Salvation Army parishes report their accounts to the central divisions directly concerned. The Secretary for Evangelisation is concerned about calculations on witness and soul collections, the Secretary for Social Work about measures of embodiment in social activities and the Secretary for finances about donations from soldiers. The intertwining of the three accounts (linked by faith) leads the heads of the three divisions to coordinate the management of the denomination. Noticeably, financial accounts are absent from the denominational accounting spirituality, as the Swiss Secretary for finances states.

> The International Headquarters consolidate all accounts, but financial. They are not interested in them, insofar as they do not reveal the delineation of our spirituality into actions.

As in the Society of Jesus (Quattrone, 2004a; 2008) or the Iona Community (Jacobs & Walker, 2004), financial accounts do not count *per se*. Indeed, faith management is not necessarily cost based, accounting calculations producing knowledge about the delineation of the denominational doctrines. Seemingly, financial results are not the most obvious delineation of faith into actions.

In conclusion, accounting standards function as distant and centralised controls, which characterises bureaucratic systems (Uddin & Hopper, 2001). The next three sections detail

how these norms are accounted for at the most local level (i.e. the churchgoer).

VI/ 2. Balancing Faith & Actions

The last three articles of the covenant stress the programme of the Salvation Army, i.e. social work. In fact, it is the visible accountability of the church and its members that God's kingdom cometh. Hence, models for the evaluation of faith and embodiment in social work (employment or volunteering) have been developed.

VI/ 2.1. Evaluating and recording faith

Since 2006, the leaders of the Salvation Army have benefited from annual meetings (congresses) to remind soldiers of the base of their membership in the Salvation Army, i.e. faith.

Act I Stage 2 – Faith & Action

Stockholm, Jakobskirkan, youth congress of the Salvation Army, June 30th 2008, 2:00pm

I am attending the congress of the Salvation Army. We are gathered in the largest room of *Jakobskirkan*. A plenary session entitled '*Faith & Action*' is about to start. 250 teenager Salvationists from all over Sweden surround me. I can hear: '*Faith and Action? What does that mean?*'

When the session starts, the minister in charge of social work comes onto the stage and addresses us.

'*William Booth, founder of the Salvation Army, was very much concerned about the embodiment of his soldiers in social work activities. It is part of our faith and of our duties as Christians that we are involved in the social work of the Salvation Army.*'

After that introduction, the minister calls two people onto the stage to testify what '*Faith and Action*' means for them.

A female soldier takes the microphone:

'*Halleluiah!*'

'*Halleluiah*!' the assembly replies.

She speaks then out:

'*I am now a social worker in a home of the Salvation Army. Thanks to God, this has been possible because the Headquarters granted me a scholarship for my education and my training programme. Through their financial support, I could be a full-time student and get a degree in social work. It has been obvious to me that I offer the skills acquired to God.*'

'*Halleluiah!*'

Thereupon, the minister calls for a male soldier to the microphone:

'*I graduated in accounting from a business school. In my curriculum, I had to do a three-months internship. I did it at the accounting division of the Territorial Headquarters. They gave me the opportunity to gain professional experience. Immediately after his, I could find a position in a company where I am working as an accountant. I am so thankful to God for this first experience that I have been volunteering as the accountant of my parish since then. To me,* Faith and Action *means offering the Lord my skills on my free time*.'

'*Amen!*'

Apparently, faith precedes actions, soldiers receiving divine grace first and thanking God for this through actions. Thus, the latter are necessarily the exact counterpart of the former. Indeed, people are indebted to God for His gift and must use it righteously and thankfully. As faith and conduct should mirror each other, one could think that the value of one of those items should reflect that of the other. In fact, faith is the privacy of the individual and cannot be appraised (Lévinas, 1969; 1975; 1987), as a counsellor of the General explains.

We cannot appraise the faithfulness of our soldiers. At best, we can assume it, insofar as they made a covenant with God on their free will. At best, we can

> appraise the consistency of their actions with their faith.

Faith is the very relation of the self with God and is the privacy of the believer, into which nobody can enter. Ontologically, it is impossible to access the churchgoers' deep beliefs and to appraise their faithfulness. At best, church leaders endeavour to approximate it through its manifestations consisting in embodiment in social work activities, as if this was inherent to the capacity as a Salvation Army soldier. The absence of embodiment can be regarded as insufficient faith, as the argument of a minister with a churchgoer below instances.

> As a soldier of the Salvation Army, you must be involved in our social work. How can you pretend that you are a faithful soldier and that you love your neighbour, if you do not participate in soup distribution? I know that you have plenty of time to devote to set your faith into actions. Go and get registered for the one or the other activity of the week!

At this stage, two questions can be posed: '*what actions?*' and '*how much?*' The answer to the first question lies in the announcements: any of the weekly activities of the Salvation Army. The answer to the second question is less obvious, how much involvement relating to what the believer's faith commands.

Although faith is the privacy of the believer, church leaders and ministers endeavour to interfere in the relation between God and the individual and suggest what manifestations of faith could be (employment or volunteering) and supply people with social resources to involve them. The young lady in Act I Stage 2 instances employment as the manifestation of faith, whereas the young man exemplifies volunteering. In the former case, the Salvation Army stimulated interest in social work through a scholarship, while in the latter, church leaders created the need to volunteer as payback through a training period at the accounting department. Both young people are embodied in social activities because they feel indebted to God as subrogated by the Salvation Army, church leaders giving incentives for faithful conduct. The Territorial Commander in France confirms that such practices of faith management tend to develop.

> In Sweden, they are very good at supporting young people in their projects and at gaining fair employees or volunteers. These last few years, the Salvation Army in France has endeavoured to do the same. We have been funding degrees

> for social workers or for home directors. For instance, Alain graduated as a specialised social worker. We have also funded the CAFDES[38] for Pierre […] In the same vein, we have been offering training periods to some of our soldiers. Erika worked at the communication department for four months before finding a position in a publishing company […] Of course, by doing this, we expect our soldiers to use the skills acquired within the Salvation Army, whatever they do […] I think normal that we support vocations.

The Salvation Army ambiguously supports initiatives, faithful actions being by essence the privacy of the self. Nonetheless, soldiers can exert their free will and self-evaluate how much they will be involved. The full-time involvement of the young lady is the highest manifestation of faith, more time devoted to social work being impossible. However, the young man self-appraises how much he will volunteer for his parish, as if his actual embodiment was the result of calculations about the degree of his indebtedness to God (subrogated by church leaders), which is particularly visible in the Salvation Army (Allahyari, 2000; Irvine, 1999; 2003; Irvine & Gaffikin, 2006). Such accountability practices rest on the assumption that the believer's faithfulness consists of responding to God's calling such as suggested by the congregation.

A second way of suggesting faithful conduct consists of recalling how faith shall be manifested in the Salvation Army, as the minister in Act I Stage 2 utters:

> It is part of our faith and of our duties as Christians that we are involved in the social work of the Salvation Army.

Salvationism is assimilated to Christianity, although it is one part thereof. Through such confusion, the minister gives the meaning of faithfulness a normative perspective, social work being a religious moral duty. In fact, Salvationists cannot distinguish between inaccessible God's will and its official approximation by church leaders, social work becoming part of the religious belief system. Thus, embodiment in social work is the normative counterpart of faith, the latter being questionable on the basis of the former. Indeed, ministers will subrogate God by demanding reasons for not conducting oneself faithfully (i.e. for not being involved in social activities).

[38] The CAFDES is a mandatory degree to become the director of a social services home in France.

In conclusion, faith is externally appraised by church leaders through embodiment in social work, as in the Society of Jesus (Quattrone, 2004a; 2008), the Church of England (Berry, 2005a; Kreander et al., 2004), the UK Methodist Church (Kreander et al., 2004), the Church of Scotland (Jacobs, 2005), the Iona Community (Jacobs & Walker, 2004) or the Victorian Synodal Church (Parker, 2001). In fact, the Salvation Army accountability system relies on coercive distant models of evaluation, in which tangible counterparts must be undoubtedly constructed.

VI/ 2.2. Employment

Act I Stage 2 suggests that employment and ministership are the highest manifestations of faith, the latter commanding full-time embodiment in the completion of God's kingdom. Ministers are everlastingly thankful to God and devote their life to Him (Berry, 2005a; Irvine, 2005; Jacobs, 2005; Kreander et al., 2004; Laughlin, 1988; 1990; Lightbody, 2000; 2003; Parker, 2001; Raymond, 1976; Thompson, 1991), whereas employees price their liability in a shorter time frame.

When working the Salvation Army, soldiers do not have to record their actions at the parish level, these being accounted for at the Territorial Headquarters, a s the Territorial Commander in Switzerland explains.

> When employed by the Salvation Army, our soldiers render accounts of their actions only to myself. Together, we set their provisional actions. And then we verify what they actually did. Parishes are not involved in that relation.

In fact, the accountability relation in the case of Salvationist employees consists of a covenant and a labour contract, as in the Church of England (Berry, 2005a), where faithful conduct is appraised as the capability of honouring the convention. Hence, what counts is not the soldiers' quantitative involvement, but the quality of their work, as the Secretary for Social Work in Switzerland confesses.

> There is no doubt that our soldiers are faithful social workers. However, it is crucial that their work is of high quality. Faithfulness consists of being a good

professional[39].

In conclusion, the Salvation Army counts on vocational social workers and ministers recruited among parishioners. Their status is considered a sign of deep faithfulness, which can therefore not be questioned.

VI/ 2.3. Volunteering

This section introduces the techniques and procedures employed to appraise and account for volunteering. These mainly consist of self-accounting for one's involvement and reporting of the figures to ministers and church leaders.

Actions Hope Project

On 7 September 2006, when I open my personal mailbox, I find a mail from the Territorial Headquarters. It is a letter with a form that every Salvationist must fill in.

The text of the letter is:

'Dear Salvationist,

By order of the General, soldiers are called to be involved in the diaconal project of the Salvation Army. For that purpose, we are developing projects based upon the actual skills on which we can count within the Salvation Army. This new approach of our work is called Actions Hope Project*. From now on, the programmes of the Salvation Army match more closely what your faith commands.*

To facilitate it, please fill in the form below fairly.

God bless your involvement.

[39] This thesis will not address the quality management issue, although mentioning it sheds light on the transformation of the covenant into a contract, the evaluation model being specific to their status.

The Territorial Commander.'

On the next page, I find the form composed of four sections.

In the first section, I am to specify four qualifications and practical skills.

In the second section, I am to specify how I could volunteer on the basis of my skills.

In the third section, I specify the needs observed in my borough.

In the fourth section, I am suggested estimating what actions I can undertake to respond to these needs and how much time I should give.

I filled in the form and returned it instantly.

The Actions Hope project reveals that the Salvation Army encourages proximity social programmes, soldiers being called for reflexive faithful embodiment in social work. Indeed, churchgoers are supposed to identify actual social needs in their close environment and appropriate means to fulfil them, which has been the responsibility of church leaders hitherto. In fact, the Salvation Army organises and supports individual actions, soldiers accounting more easily for their involvement on the basis of their capabilities. The latter are translated into actual conduct, which can help fulfil local social needs, the crossing of the three reflecting faithfulness. In fact, soldiers volunteer out of any institutional framework and must report to their minister fairly what they did in the week, the sole possible control being trust, as the incident below summarises.

Officer of the minister, Paris Cœur de Vey, Every Thursday, 2005-2007, 8:00pm

'Hi Vassili'

'Hi Major'

The minister: *'So, what did you do this week?'*

Me: *'Well, I participated in some of scheduled activities, as you know. On Wednesday, I supervised for two hours the homework of a teenager.'*

The minister: *'What topics? The minister asks.*

Me: *'This week, we prepared an examination in Russian and in English. We also made several math exercises on the Thales theorem.'*

Meanwhile, his spouse wrote in a book exactly what I was saying.

The Salvation Army soldier self-accounts for his involvement in social work activities and reports it orally to his pastor. In fact questions serve to appraise actuality and fairness of the report. Then, the minister's spouse records these declarations in the Salvation Army book of accounts, formalisation making them systematic and bureaucratic, whereas the discursive practice operates as consultation of soldiers. Thence, individual initiatives are subjected to political hegemony, the superior dominating the relation. In conclusion, actual embodiment reveals practices of accountability to oneself, whereas reports and accounts reflect accountability to church leaders, who interfere between the parishioner and God.

Concerned about the wellbeing of the parish neighbourhood, ministers develop social work activities and account for the involvement of parishioners in those. This is facilitated by the public registration process at work, as the incident below shows.

After the service, we all are queuing. Everybody stops for a couple of seconds in front of a blackboard and write things on it.

Now, it is my turn. I approach the blackboard. I can see the scheduled activities of the week. They are exactly what was announced in the course of the service and are arrayed with timetables (day of the week and time). Some cells in the matrix are already filled in, whereas others are still blank.

I choose 2 hours of English courses for advanced speakers on Tuesday, 1 hour Bible study on Thursday and 2 hours music classes on Saturday. I must confess that I leave the cell soup distribution blank that week.

Although soldiers' registration for social work activities rests upon self-evaluation of what faith commands, it is the parish minister who accounts for volunteering every week, using the number of hours *per capita* as working unit. Consolidated weekly tables highlight the periodicity and the scope of activities undertaken and enable the appraisal of the total involvement of every soldier, as the argument in the incident below shows.

As a soldier of the Salvation Army, you must be involved in our social work. How can you pretend that you are a faithful soldier and that you love your neighbour, if you do not participate in soup distribution? I know that you have plenty of time to devote to set your faith into actions. Go and get registered for the one or the other activity of the week.

The publicity of registration allows others to see the manifestations of your faith, social controls framing the believer's free will. Actually, it sometimes happens that another churchgoer comments on the involvement of someone. This happened to me one day.

I am sitting in the underground. Suddenly, someone sits beside me and greets me.
'Hi Vassili. Where are you going?'

'I am going to a swimming training session.'

'You have time for that… I noticed that you did not get registered for any activity this week. I think you should make an effort to have time for this too.'

Social control worked: others could see and remark that I had not been registered for parish activities, making me feel guilty. I doubt though that they knew what my faith commanded. Such an intrusion into my privacy annoyed me, for I did not want to practice accountability to my peers, God being my unique Lord.

Once recorded at the parish level, accounts are formalised and reported to the Territorial Headquarters and then to the International Headquarters, as the incident below shows.

Territorial Headquarters, Paris, Friday June 23rd 2006, 7:00pm

Today, I am representing the Salvation Army denomination at the annual meeting for employees and volunteers. At the reception desk, I check my details before signing the attendance book. The sheet is divided in four columns. In the first, I can read my name without spell mistake. In the second, I appear as a '*soldier*'. Beside other names, I can read '*civilian*' (i.e. non-Salvationists). The third column specifies that I am a '*volunteer*', whereas others are '*employees*' or '*ministers*'. I spend more time reading information in the fourth on my involvement in activities, these being '*alphabetisation*', '*French classes*', '*homework assistance'*, '*financial committee*' and '*collections*'. In fact, nothing is missing.

These records allow to construct the 'Faith & Actions' account of churchgoers, parishes,

territorial affiliates and the International Salvation Army. Indeed, they facilitate the construction of the annual yearbook specifying social work activities in quantitative and qualitative terms, as the analytic figure below summarises.

	Debit	Credit
Employment	E > 0	
Volunteering	V > 0	
Faith		F > 0

Balanced 'Faith & Action' account

VI/ 3. Balancing Witness & Collections

Witness appears in three articles of the covenant, the fourth specifying that it should consist of maintaining Christian ideals in relationships to others, which is a Salvationist duty (eighth article). Practically, Salvationists must show the spirit of Salvationism in any circumstances (ninth article). Indeed,

> the witness belongs to the glory of the Infinite[40]. It is by the voice of the witness that the glory of the Infinite is glorified […] The subject in which the other is the same, inasmuch as the same is for the other, bears witness to it (Lévinas, 1974, p.146)

In fact, the believer tells the Other what God did for him, his witness operating as a prophecy.

> We call prophecy this reporting in which the perception of an order coincides with the signification of this order given to him that obeys it. Prophecy would thus be the very psyche in the soul: the other in the same, and all of man's spirituality would be prophetic […] As a sign to the other of this very

[40] The *Infinite*, in Lévinas's thought, means God. He is posited as such in opposition to the self, which appears as the *Finite*. In Lévinas' writings, it is the main ontological characteristic of the human being: it is not God.

> signification, the 'here I am' signifies me in the name of God, at the service of men that look at me, without having anything to identify myself with, but the sound of my voice or the figure of my gesture – the saying itself (Lévinas, 1974, p.149).

When he does social work, demonstrates before civil society and wears the uniform, the Salvationists shares his experience of salvation with others and expects new souls to join or support the congregation.

VI/ 3.1. Witness before outsiders as accountability to stakeholder

The easiest way of accounting for witness can be derived from the construction of the 'Faith & Actions' account, social work being the most obvious way of testifying. Indeed, Salvationists are facing needy people on these occasions, the large scope of services provided enabling the coverage of the largest part of society, as the International Secretary for Youth explains.

> We need that our Salvationists do as much social work as they can. This is the primary way of witnessing of our identity and of our action. We can bring the Gospel when doing social work.

Two mechanisms can be operating and supplement each other: soldiers can witness either the capabilities of the Salvation Army to restore hope or commonalities between themselves and needy people.

In the first mechanism, social work is witness *per se*, the Salvation Army displaying a good image if its aid is considered worth. Indeed, salvation from poverty and misery could make outsiders receptive to religious matters, the latter being the motivation for the former. This argument is summarised by a retired Territorial Commander of the UK territory declaring that:

> You cannot speak of God with someone who is starving. First, you must feed him. Only afterwards, he can be receptive […] Very often, I met people who became receptive after the Salvation Army fed them.

The minister strongly assumes that in the aftermath the outsider will be reflexively thankful to the Salvation Army for its work and pay back for his salvation. Actually, such an assumption conveys Weberian views on Protestant theology, as the Territorial Commander in France confirms.

Paris: Territorial Headquarters, 14 February 2006, 8:30am

> This morning, I am having a meeting with the Territorial Commander. Seeing that I am reading *Economy and Society*, he becomes very enthusiast:
>
> *Congratulations for your readings. The Salvation Army is Weberian. Our theology is very much indebted to his work.*

Consistent with these Weberian insights, aided people should mechanically understand God's presence and accept His message and grace.

The second mechanism relates to the history and the composition of the Salvation Army, as the Secretary for Compliance and Monitoring at the UK Territorial Headquarters declares:

> In our parishes, we have dynasties of Salvationists. Most of our soldiers have ancestors who knew William Booth and who contributed to the foundation of the Salvation Army. In their families, there has always been at least one officer of the Salvation Army.

Soldiers' ancestors participated in the foundation of the congregation, which recruited its members amongst people welcomed by no church (Booth, 1890; Sandall, 1947; 1950). In fact, the recruits *conducted war* against poverty and misery to be saved. Nowadays, most Salvationists are full members of society, their families being socialised through the work of the denomination. By respect for the Salvation Army and their descent, they witness its work and spirituality, appearing as living evidences of the compatibility of social work and faith in the socialisation process, as a minister testifies:

Paris Cœur de Vey, 14 June 2007, 8:00pm

> When I was 20, I was a homeless woman. One day, I met a Salvation Army officer. I knew the Salvation Army and thought they were ridiculous. The officer talked with me, accommodated me and offered me a meal. Then, she supported me until I graduated in economics. At that time, I understood that God had been involved. Since then, I have done the same to other people, telling them my story: '*God helped me when I was in your situation. He will help you too if you want Him to.*'

When Salvationists do social work, as in the 'Faith & Actions' account, conduct is accounted for as debit. In fact, the quantitative and qualitative measures of embodiment in social activities are reproduced in the 'Witness & Collections' account, the counterpart being different (collections in *lieu* of faith).

VI/ 3.2. Witness before civil society as accountability to stakeholders

Witness before civil society through public demonstrations is the second way of honouring the covenant. On these occasions, soldiers show external people the activity and spirituality of the Salvation Army and endeavour to give them reasons for joining of donating. Thus, they can demonstrate the compatibility of dual membership in a congregation and civil society, their accountability consisting of being persuasive (McKernan & Kosmala, 2004). Indeed, the persuasiveness of the testimony is one reason given for joining or donating. Therefore, any event should be a pretext for witness, as a French officer explains, enumerating several occasions to share one's religious experience.

Paris Boulogne-Billancourt, 5 April 2007, 2:30pm

> Historically, we have demonstrated in the streets or organised open-air concerts with our brass bands. This has been made more and more difficult, because we need special authorisations from local authorities. We have also been door-to-door to tell the Gospel. But it is very constraining and frustrating when people slam their door before you. We have also sold the *War Cry* in pubs but our audience there has decreased. What we keep on doing is to witness on the occasion of various collections campaigns.

Whereas witness could be spontaneous in the past, the current need for authorisations from municipalities has compelled church leaders and ministers to schedule their operations. Indeed, nowadays collection campaigns are the privileged occasions for witnessing, the congregation acting *qua* a registered charity, which the pastor at Manchester Central confirms:

> We can witness on the occasion of collections. In fact, like any other registered charity, we are allowed to collect in the streets. Unlike other charities, we do not only collect money; we also witness Jesus Christ.

As occasions for witness are now rarer, soldiers are called for registration in advance. The event day, the minister accounts for present and absent registered soldiers, visibility or invisibility being recorded in the books of the Salvation Army, as were churchgoers in the Society of Jesus' (Quattrone, 2004a; 2008). Effectively, parishioners are account-able by the church, which makes them accountable to its leaders. Although the latter *de facto* subrogate God, civil society members and local authorities also demand reason for conduct, as the incident below details.

Act I Stage 3 – Demonstrations and collections at Manchester City Stadium

Manchester City Stadium, Saturday November 24th 2007, 1:00pm

> Today, Manchester City is playing Barclays Premier League. On that occasion, we are ten soldiers form *Manchester Central* about to collect money until the kick-off. Each of us will stand with a collection box at one entrance. Before visitors arrive, we are standing in line in front of the minister, while he checks our uniforms and collection material. We all receive a nominative *allowed collector* sticker from the City Council, which we must staple on our jacket.
>
> Last instructions form the officer:
>
> *'Make sure that you have a nominative blue collection box and not a red one. Blue is the colour of Manchester City, whereas Red is that of Manchester United. It is better not to provoke the supporters of Manchester City.'*
>
> Thereon, we bring various newspapers, annual reports, brochures and magazines

published by the Salvation Army detailing its activities. At the same time, each of us carries a tripod with the colours of the congregation to one of the numerous entrances to be visible to visitors.

It is 1:30 now and supporters of both teams are arriving. Some of them donate, my box receiving pennies. Thirty minutes later, groups come. Sometimes, one member thereof stops and donates, immediately followed by others. In the last twenty minutes before kick-off, almost every body in the queue donates one pound or two.

Very fast, I have no more printed material to offer to the visitors. Fortunately, it is kick-off now and I can carry the tripod with the box back to the Salvation Army van. There, the minister welcomes us smiling and collects our material. Before leaving, he addresses us:

'Thank you very much for collecting! I will advise you individually on how much you collected, once funds are accounted for. I will tell you how much we collected altogether as well. God bless you all! See you tomorrow!'

The incident above outlines a twofold accountability relation. First, collectors give civil society reasons for donating through the displaying of the Salvation Army identity. Second, the counterpart of witness stresses accountability to church leaders, while the mode of witness reveals accountability to local authorities.

The Salvation Army officer chooses to make soldiers collect at Manchester City Stadium when the local team is playing. Therefore, the Salvation Army can demonstrate its anchorage in Mancunian society, which is accentuated by the remarks on the colour of collection boxes. Actually, using appropriate boxes can be a way of showing knowledge of customs and habits in the current context and the compatibility of religiosity with interest in football. Moreover, being there is similar to giving reasons for membership in the congregation and then for collecting, which makes Salvationists *de facto* accountable to Manchester City supporters. Collectors also give visitors reasons for donating through organisational material, e.g. magazines, brochures and annual reports purporting to show the Salvation Army identity and activities. If the possible use of donations convinces him, the visitor can be inclined to donate.

The Salvationist is accountable to the church for witnessing its work and to the donor for the persuasiveness of his presence. Moreover, convincing civil society is also part of accountability to church leaders, collections being the counterpart of witness. Indeed, the individual gives reasons for his conduct (money collection or non-collection) to the church, which subrogates God too.

Accountability to local authorities is visible in the obligation to staple an '*allowed collector*' sticker on the uniform. Indeed, the latter specifies that the City Council gave each of them the authorisation to collect on that day at that place. As the police are likely to patrol, such a permit from local authorities is a legitimate reason for conduct: the soldier is individually allowed to collect for the completion of the Salvation Army project. Moreover, church leaders have practiced accountability to local authorities upstream, the latter recognising the organisation as a well-known registered charity doing high quality social work. In fact, the status and reports of the Salvation Army have operated as persuasive explanations of its work. In fact, accountability to local authorities is a twofold relationship.

One way of honouring the covenant consists of demonstrating before civil society, the churchgoer being accounted for as a participant in such operations. These accounting figures make involvement in God's kingdom visible and organise a system of multiple accountabilities. Indeed, collectors are accountable to donors, the police and church leaders, whereas the latter are accountable to local authorities. In conclusion, the honouring of the covenant takes all these subrogations of God into account.

VI/ 3.2. Witnessing while wearing the uniform of the Salvation Army

Soldiers must wear the Salvation Army uniform, which makes them identifiable, such a labour suit being the external vehicle of the identity of a group (Durkheim, 1902). Therefore, the orders and Regulations specify that every soldier is to wear it when (s/)he represents the congregation, as the incident below shows.

Paris Cœur de Vey, 10 September 2006

> The brass band is about to start playing while service attendees enter the hall. The twenty musicians are wearing their uniform, but one. The bandmaster is having an argument with him.
>
> *I am sorry, son; you may not play or sing with us if you do not wear your uniform. Imagine that non-Salvationists come. What would they see if you were not wearing your uniform? It is not a fair image of the Salvation Army.*

Wearing the uniform confirms the specificity of the Salvation Army to other people. Someone who does not wear it cannot display a fair image of the congregation. In fact, it allows the ascription of actions to the right group, while the amounts of visible units informs on the size of the community. Implicitly, numerous witnesses can show that the organisational identity and programmes convinced and attracted many people, which a minister in London confirms.

> Historically, the uniform of the Salvation Army has been regarded as our labour suit. As workers have had blue collars, Salvationists have worn a uniform.

Qua the labour suit of Salvationists, the uniform relates to social work, meaning that the soldier is *on duty*, i.e. available for social work. Thos who do not wear it are invisible and remain anonymous, which contradicts the covenant, as a soldier in Paris summarises:

> Yesterday, I was staying in front of the *Galeries Lafayette*. I was wearing my uniform. Suddenly, someone came to me and told me: *through the uniform, I recognised the Salvation Army. Please, where can I oversleep tonight?* […] Because of the uniform, I could advise someone. People follow the uniform of the Salvation Army. Hallelujah!

At the same time as it displays the image of the group, the uniform accompanies standardised gestures and behaviours, embodying people (Foucault, 1975). Indeed, historically people have worn the same uniform in prisons and hospitals, which made any conduct predictable and deviations visible, no originality being tolerated. I experienced the contradiction of individuality and the wearing of the uniform on several occurrences, accused of deviant conduct by another soldier.

> Vassili! When you are here on Sunday, you do have to wear your uniform. I know you: no red shoes, no pink tie, no purple shirt; but black shoes, white shirt and the Salvation Army tie and jacket!

In the Salvation Army, the uniform appears as a device for close social controls, which contradicts Foucault (1975), who views it as a distant coercive control. Consistency with Foucault would have suggested that the uniform is a coercive distant control, as Quattrone (2004a, 2008) observed in the Society of Jesus. Whereas this uniform-based congregation is a bureaucracy, the Salvation Army operates more as a political hegemony (see Uddin and Hopper, 2001) in which individuals account for one another.

At the parish level, ministers have used accounting figures to control the wearing of the uniform, recording soldiers for as on or off duty. Salvationists are on duty when they are present and identifiable through their labour suit. In fact, church leaders have developed procedures to account for witness, which the incident below summarises.

Paris Cœur de Vey: 7 January 2007, 12:30pm

> The service is over. I am in the minister's office. His spouse nervously looks for an item in the room. After a couple of minutes, she asks me:
>
> *Vassili: Did you see my red book? You know, it is my book of accounts. On every occasion, I account for attendees. When I notice that there are soldiers who do not wear the uniform, I write their names in it. You know, they do not honour the soldier's covenant […] This allows to know in real time who actually witnesses and who does not* […] *By the way, you are not wearing it today…*

In fact, a minor practice of day-to-day life is transformed into an accounting object and is subjected to quantification, working units being the *occasion* and the *uniform*. The latter makes churchgoers account-able and accountable, as they must give legitimate reasons for not being identifiable. Once the accounts are reported to the International Headquarters, church leaders can know how much every soldier conforms to the Orders and Regulations, actually witnesses and honours the covenant.

VI/ 3.5. Accounting for collections

The three forms of witness are associated to the collection of new souls or supporters, which are considered God's net income. This section addresses how they are measured, accounted for and mirror witness as faithful conduct.

Act I Stage 4 – More witness, more collections

Paris Boulogne-Billancourt, 24 March 2007, 8:00pm

Tonight, the Boulogne-Bilancourt parish welcomes meeting for teenagers of the Parisian Salvation Army. The reason for gathering 80 young people is an in-depth reflection on witness practices and outcomes.

The Secretary for youth opens the session.

'Let's see if you met the targets set last time. How many of you are coming with new people? Welcome to all new comers. Please, raise your hands […] Well, there are only 10 new people. The challenge has not been met. Hopefully, you'll do better next time.'

The assistant of the Secretary then explains the programme of the evening. There will be workshops and one plenary session on the definition, practicalities and outcomes of witness.

Why shall we witness? He asks.

One teenager responds instantly: '*To gain new souls to the Lord and to receive monies to make His kingdom come!*

Right, now make 5 people groups and discuss these issues. Then, you will come onto the stage to present your conclusions on the practicalities and on the outcomes of witness.

As I am the eldest of my workshop, I am commissioned as the Secretary and do not participate in the discussions, only synthesising and writing down what is

said. The conclusions of the discussions are that witness consists of speaking about God with other people. Those can be schoolmates, people in the streets, borough neighbours or with people cared for while volunteering. As often as possible, wearing the uniform is seen as a device for witness. Expected outcomes from witness are new people joining the Salvation Army or financing its activities.

During the plenary session, I present our results. Other non-teenagers do the same for their own group. Our conclusions are very similar. The Secretary for youth then speaks again.

'Tank you very much. You did a good work. Now, do not forget that there is no unique way of witnessing. It depends on the person who faces you. Remember Paul's epistles. Next time, your challenge is to test your witness. Bring one new person to our next meeting in two months time.'

Witness is not gratuitous, its counterpart being the increase in the amount of souls gained to the Lord and money devoted to the accomplishment of His kingdom, as in other congregations (Berry, 2005a; Parker, 2001; Quattrone, 2004a). Such outcomes of witness become God's properties and are accounted for as credit. Indeed, as in the Society of Jesus, working units are the soul or money collected (Quattrone, 2004a; 2008), their visibility and tangibility making them unambiguously account-able. Collected souls introduce themselves and are accounted for as newly present people. The scenery in Act I Stage 4 shows that new people accompanying soldiers appear as the exact counterpart of witness: the question asked stresses who made them come, i.e. who collected them:

With whom are you coming? What is your name?

Then, the name of the witness as well as the new soul is recorded in the book of the minister.

The increase of God's net income outlines that adequate actions have been undertaken upstream, reflecting the performance of witness. Indeed, efficient witness is manifested through new souls gained by the soldier, whereas inefficient witness has no collections for counterpart. This is accentuated by the publicity of records, new souls declaring who was the persuasive witness. In Act I Stage 4, the public disclosure of accounts is utilised to

acknowledge good performances. Effectively, that social control can serve as a motivation device, public acknowledgement being a form of reward, as the personal Secretary of a former General explains:

> In the Salvation Army, we like awarding people. Thereby, we show them that we acknowledge their faithful actions. Hopefully, this should give other people incentives to do the same.

As in other organisations, the visual power of publicly disclosed accounting figures consists of incentives for other actors, who can be acknowledged and rewarded too if they perform well (Fuerman, 2004; Merchant et al., 1995; Quattrone, 2008; Tyson et al., 2004). On the other hand, underperformance has no negative reward, church leaders being nowadays incapable of punishing inefficient conduct. In fact, underperformance is a matter between the individual and God, as a counsellor of the General declares.

> In the Salvation Army, love of the Other prevents from exerting disciplinary power: we can reward people but we cannot punish them. We must forgive, as God has long done. Moreover, people's conduct is none of our business; it is a matter between the Lord and them only.

When the counterpart of witness is money collection, funds are accounted for easily too, as they are the most visible sign of the organisation existence (Quattrone, 2008) and the monetary expression of God's kingdom value in a religious context (Quattrone, 2004a). Thence, individual collections can be determined precisely and accounted for easily, which the incident below, *qua* the continuation of Act II Stage 3, shows.

Manchester Central, 25 November 2007, 11:00am

> Before the service, the minister tells each of us how much money we individually collected at Manchester City Stadium.
>
> *Vassili, yesterday you collected 91 pounds. Congratulations, it is a good job,*
>
> *Thank you Major!*

> When leaving, I have a look on his desk. In a book, the name of every soldier is recorded in front of the action name (Manchester City collection, 24 November 2007). In another column, I could see the amounts collected. Delinda collected 180 pounds and 14 pennies, John 120 and Bramwell 75.

Nominative collection boxes facilitated the recording of individual results and performance, i.e. the persuasiveness of witness. Indeed, the possibility of knowing the contribution of each soldier to God's income is formalised in the minister's book of accounts, which is then reported to the Territorial and International Headquarters. However, the models underlying the performance measurement system remain unbeknown, church leaders being very discrete on the subject, as the Secretary of a former General states.

> I am sorry, I cannot tell you how we appraise the performance of our soldiers' witness. You already know that their results are individualised, which is the most important thing.

If the Secretary's declaration is fair and reliable, performance measurement models rest upon self-control and reflect accountability to oneself. On the contrary, if the officer hid control devices from my knowledge, the system probably consists of distant controls and accountability to church leaders. Effectively, models are likely to borrow from both logics, the extent to which remaining unbeknown.

In conclusion, the Salvation Army accounts for the increase of God's net income (collections as for credit) and for ways of doing it (witness as for debit). By construction, credits reveal the performance of debits (Maltby, 1997), the value of God's kingdom increasing through the persuasiveness of witness. Thus, collections equalling zero mean inefficient witness, whereas negative collections (soul losses) reflect counter-performing witness, as the analytic representation below reflects.

	Debit	Credit (God's net income)
Social Work	W1 > 0	
Demonstrations before civil society	W2 > 0	
Uniform	W3 > 0	
Collection of souls		C1 > 0
Collection of supports (monies)		C2 > 0

Balanced 'Witness & Collection' account

VI/ 4. Balancing Faith & Donations

The third dimension of the covenant is stewardship of God's gifts, which can be considered a *wise management* of what He offered (Irvine, 2005; Kreander et al., 2004; Parker, 2002), as the excerpt from a press release below reveals:

> Identified by author and management expert Peter Drucker as "by far the most effective organization in the United States," The Salvation Army invests the charitable gifts it receives in the lives of men and women and boys and girls. "No one even comes close to it in respect to clarity of mission, ability to innovate, measurable results, dedication and putting money to maximum use," Drucker said. (Forbes, August 11, 1997).[41]

As in any other religious organisation, stewardship consists of balancing budgets (Howson, 2005; Irvine, 1999), using assets in an efficient manner aiming at making ethical profitable investments (Kreander et al., 2004), profitability being expressed financially and religiously. Indeed, return on investment is appraised from the official approximation of God's expectations, namely the highest possible amount of people aided. Thence, high donations are necessary to have budgets balanced (Irvine, 1999; 2002; 2003; 2005), which is periodically recalled by ministers, as on the training session below.

[41] http://www.satruck.com/

> As soldiers, you are expected to give one dime of your total income to support the work of the Salvation Army […] We call this dime *bullet*. It is what you donate on every Sunday […] Moreover, you are supposed to donate for appeals […] At last, those who have no relatives are expected to make legacies to the denomination.

In the utterance above, it appears that the Salvation Army can count on three sorts of offerings: Sunday donations, responses to appeals and legacies:

> In general, we collect few monies from Sunday collections. Regarding legacies, it is contingent on the social composition of the Salvation Army in the territory. Responses to appeals are the highest amounts that we collect form our soldiers.

the former Territorial Commander of Denmark explains. Predictably, Sunday donations are the regular manifestation of faith, whereas responses to appeals should mirror faithful surpluses and legacies residuals.

VI/ 4.1. Sunday donations

Sunday donations are the most obvious faithful offering from parishioners, for they are made periodically and can be regarded as part of the religious ritual. One can wonder whether Sunday donations are conscious or are the offspring of religious socialisation.

Züri Zentral, 20 May 2007, 11:00am

> The minister told the message. The choir has just sung and now, it is collection time.
>
> '*The brass band is now playing a march. It is time to make your offerings. God bless your offerings*'
>
> While the band is playing, four young maids circulate four wallets hanging at one-yard long stem. Every attendee leaves banknotes into the wallets. The

velocity of circulation follows the rhythm of the march. After each verse, collectors stop, people in the assembly stand up and sing the chorus. When, the next verse starts, the procession continues.

'Thank you for your offerings. Last week, we collected 1,200 francs. God bless you. Now, it is time for announcements!'

On Sundays, soldiers donate regularly, which lets assume that they do the same almost every week, as the minister at *Züri Zentral* confirms:

Salvationists donate the same every week. Accordingly, the total amount that we collect is very predictable. However, we can count on much more money when they respond to appeals.

Salvationists donate amounts corresponding to their financial capabilities, habits or approximations of God's needs for the week. The evaluation of the offering can be neither controlled nor framed, donations being the sole manifestation of people's faith: the believer approximates what God could expect and conducts himself accordingly without others knowing the content of his calculations. This practice of accountability to oneself is upheld and accentuated by the anonymity of the process, which enables records of collective offerings only. Hence, at best, church leaders can estimate how much every parishioner donates on average. Notwithstanding, God subrogation by the self is restricted through accounting procedures and other controls, as the incident below shows.

Paris Cœur de Vey, office of the minister, 2 November 2006, 9:30am

I am preparing the monthly newsletter of the parish. As every month, I must inform our parishioners on how much money we collected on every Sunday. For that purpose, I am extraordinarily allowed to access the book of the minister's spouse.

When I open it at the October 2006 pages, I can see a four-column table. In the first, I can note five rows: Sunday 1st October, Sunday 8 October, Sunday 15 October, Sunday 22 October and Sunday 29 October. In the second column, I can read the name of every attendee of the service. In the third is the amount of

> attendees, whereas the fourth specifies the amount of donations for every Sunday service. That day, I understood why the minister's spouse was counting everybody and recording our names in her red book on every Sunday.
>
> In the newsletter, I am allowed to specify only how much money was donated every Sunday. On 1st October, 198 soldiers donated 180,30 euro. On 8 October, 146 soldiers donated 123,24 euro. On 15 October 78 soldiers donated 97 euro. On 22 October, 185 soldiers donated 184,50 euro. Lastly, on 29 October, 199 soldiers donated 208 euro.

Donating soldiers (faithful people) are accounted for and their offerings are estimated on a weekly basis, although these commandments from faith cannot be known, as the minister confesses:

> We never ask people how much they donate on Sundays. It is anchored in the intimacy of what their faith orders. It is a matter between God and them. We do not have to interfere.

Actually, no individual accounts exist; only aggregated accounts, which can therefore not be used as control devices. They but serve the day-to-day management of the parish, as a minister confirms.

> Sunday donations supposedly cover the everyday expenses of the parish. We pay high attention to them for that reason. When we account for donors, we endeavour to forecast how much we can count on in the near future because we must balance our budgets. It is part of stewardship of God's resources.

Aggregated accounts supply ministers with information serving management, calculations allowing to estimate how much people donate on average (Vollmer, 2003). Thence, regular general expenses can be forecasted, resources being known. In fact, accounting for self-accountability allows anticipations of God's budgets (Jacobs & Walker, 2004), which requires interferences though. Indeed, publicity of donations is administered by church leaders, who can drive people's conduct. However, nobody has ever endeavoured to estimate soldiers' rationale for donating, i.e. faith, the sole theoretical possible intrusion being the suggested dime. Offering ten percent of one's revenues is a theoretical practice, no Salvationists being

capable of paying such an amount of money, as the instructor for soldiers explains:

> When I am training soldiers, I remind them of the dime issue. But I know that it is impracticable. 10% of one's income is far too much. Nobody can donate such an amount of money.

In conclusion, Sunday donations reflect the privacy of individual faith and therefore tolerate no interference. Thus, any attempt to intrude into this sanctuary is not operational, controls being loose. Indeed, the setting of unreachable targets (one dime of one's revenues) makes the control device inapplicable: it serves an impossible representation of faith (Ricœur, 1991) and reinforces self-accountability (McKernan & Kosmala, 2004).

VI/ 4.2. Responses to appeals

The second donation consists of responding to appeals launched either by parish pastors or by church leaders, as Act I Stage 5 shows. Indeed, it conveys subrogation relationships when churchgoers practice accountability for the gifts wherewith God supplied them, giving evidence of the interplay between socialising and individualising controls.

Act I Stage 5 – Self-Denial Appeal

Manchester Central, Sunday, February 24th 2007

> In the middle of the service, when collection time comes, the minister calls an officer representing the Territorial Headquarters onto the stage. The man mounts and drops a laptop onto the board and makes a presentation on Mozambique, through which we can see devastated villages, legless cripple people, young swollen-belly or thin children.
>
> After the slideshow, the pastor speaks again:
>
> *'The last two years, the International Headquarters decided that the money collected on* 'Self-Denial Appea*l' would be utilised to build, furnish and administer a dispensary in Malawi. This year, the beneficiary is the Mozambique territory. Let me recall what underpins your offerings: instead of*

spending money, you renounce it and give it to the Lord.'

The accountant of the parish comes to the stage and speaks out too:

'The Territorial Headquarters advised me that this year the target for our parish would be again 3000 euro. Last year, we did not meet it, as we collected only 2500 euro. Please, give it up with thanks!'

Then, he makes a sign and the brass band starts playing a three-verses song while the procession of soldiers to the stage commences in accordance with the instructions given.

While the first verse is being played, all people on the left side of the hall stand up line after line. When the minister raises his hand, they solemnly walk in line to the rear of the hall, where they receive an envelope in which they introduce banknotes. Continuing, their procession, they go to the stage and leave their offering on a silver plate and slowly join back their seat. Once the minister sinks his hand, they all sit silently.

'*Give it up with thanks!*'

The brass band stops playing at the same time as everybody on the left side is sitting. Then, the minister raises his hand again, the brass band restarts playing and people from the right side stand up to do the same procession, while those of the other side sing the lyrics.

'*Give it up with thanks!*'

The music stops when everybody is sitting. For the last time, the minister raises his hand and starts singing the chorus. People from both sides of the hall stand up and sing together the final verse.

'*You gave it up with thanks! God bless your offerings.'*

'Amen!'

Churchgoers are appealed to donate for the Salvation Army operations overseas (social work in Mozambique), the rationale for supporting the congregation lying in the presentation of slides on actual poverty in the country. Thus, connecting donations to actual misery in Mozambique appears as fulfilling God's will, as if He were expecting His sheep to donate expressly for the construction of a dispensary. In turn, the latter operates as the visual representation of money use, which outlines a dual accountability relation: church leaders are giving soldiers reasons for donating, whereas the publicity of conduct allows social controls from other parishioners, who subrogate God and diminish the possibility of self-accountability. Such lateral controls supplement other forms of monitoring from church leaders.

The parish accountant informs on numerical practicalities to honour the covenant, announcing financial targets set by the Territorial Headquarters. Although 2008 as 2007 donations should amount to 3,000 euro, the evaluation models are not clarified. In fact, as in the Society of Jesus (Quattrone, 2004a; 2008), nobody but church leaders knows how the monetary value of faith is determined. At best, expecting 3,000 euro could be considered the official approximation of God's will, which outlines subrogation by church leaders. Moreover, the target is supposed to be met, even if I cannot certify whether this control is effective or loose, donations remaining below the objectives. However, the model rests upon the assumption that conduct mirrors faithfulness, 3,000 euro incarnating the value of the Salvation Army work.

Although targets are set, the pastor recalls that donations are the response to a '*Self-Denial Appeal'* consisting of renouncing an expense to donate for the Salvation Army. Obviously, it is the believer who determines what expense to deny and actually donates. Ignoring how much God expects him to donate, he can only approximate His will and conduct himself accordingly, practicing self-accountability (Jacobs & Walker, 2004), as a minister further explains.

Paris Cœur de Vey, 19 November 2006

> We cannot know how much you want to donate and actually offer. This is a strict matter between God and yourselves. You are facing what your faith in our Lord commands you.

However, accounting figures (3,000 euro / dispensary construction) can operate as visuals influencing management and individual conduct, an officer explains:

> We do not open the envelopes. We report them to the Territorial Headquarters with the list of attendees – donors –. It is the Secretary for finances who opens them and accounts for them. In fact, we do not know how much money was donated.

Responses to appeals are made at the parish level, albeit, access to knowledge about the amounts is denied to ministers, who are not allowed to exert close controls over their flock. In fact, reporting the offerings to the Territorial Headquarters stresses distant and bureaucratic controls (Howson, 2005; Irvine, 1999; 2002), which paradoxically uphold self-accountability. Indeed, distance between the centre and parishes does not allow church leader to know and demand donors reasons for the amounts offered. Thus, response to appeals remains his sole responsibility and accountability to himself.

In conclusion, ministers only administer donations as solemn events, their conduct upholding soldiers' self-accountability without other interferences in the relation to God. In fact, their role as an occupational group is limited to managing religious processions. Nonetheless Act I Stage 5 revealed attempts from officers and church leaders to frame and control donations.

VI/ 4.3. Legacies

The Salvation Army encourages legacies as devices for stewardship of God's gifts. Obviously, these are possible only if Salvationists have assets to leave and no inheritors, both criteria being unlikely to coincide. In effect, the Salvation Army counts many lower-middle class people and few wealthy members, as the former secretary of the General confesses:

> In the Salvation Army, we have historically had lower-class people. We have never been a church for the upper classes. Even nowadays we are still a church for lower-middle class. We have lots of teachers or nurses as well as many immigrants.

Though most Salvationists are not wealthy, some of them leave assets, which is considered a religious practice. Indeed, the difficulty to meet the two conditions does not allow the church to subrogate God in the accountability relationship. In *lieu* of this, they acknowledge testators' extraordinary faithfulness. Interestingly, spontaneous donations are considered the highest manifestation of faith, because they address sensitive issues, as the Territorial Commander in France explains:

> When someone wants to make a legacy to the Salvation Army, they are advised of what it means. They would legate properties or monies to the organisation itself. Then, we would utilise these in accordance with our actual needs. As donations are judicially very sensitive, we cannot let ministers manage them. Rather, it is our legal department that drives them.

The sensitivity of legacies lies in the absence of visual counterparts. In fact, soldiers' faith suggests them leaving assets for the Salvation Army to make God's kingdom cometh in broad terms, the practicality thereof being unspecified. Thence, they are accounted for at the Territorial Headquarters as the highest manifestation of faithfulness and remain unbeknown to ministers. In conclusion, these typically faith-based grants cannot be subjected to controls other than self-control.

In conclusion, the construction of the 'Faith & Donations' account reveals itself as the continuation of the other two. Actually, faith is accounted for as credit and donations for as debit, evaluation of records revealing conflicting claims for accountability: church leaders endeavour to make soldiers account-able and accountable to them while the latter expect to practice self-accountability. However, the counterpart of assumed and practiced faith can be appraised through Sunday donations, responses to appeals and legacies.

	Debit (Actual)	Credit (Divine)
Faithfulness		W > 0
Sunday donations	G1 > 0	
Donations (response to appeals)	G2 > 0	
Legacies	G3 > 0	

Balanced 'Gift' account

Closing curtain: from the accountability system to practices of accountability

Chapter VI introduced the Salvation Army accountability system, which is based upon a covenant and a constitution shaped by an accounting spirituality. Covenant was connected to the theology of the Salvation Army, while constitution emerged from the historic joint development of the congregation and modern Capitalism. This has rested spirituality on a capitalistic mode of thinking using accounting as a visual formalisation of faith and conduct. Actually, church leaders, ministers and soldiers have recognised their day-to-day faithfulness in the practice of a T-account since the mission was launched in the nineteenth century.

As in Judaism (Sombart, 1911), Islam (Iqbal, 1997; Taqi-Usmani, 2002), Roman Catholicism (Aho, 2005; Hoskin & Macve, 1986; Quattrone, 2004a; 2008) or the Jehovah's Witnesses (Beckford, 1978), the Salvation Army accounts for what counts, i.e. faithful conduct. Faith, though difficult to appraise, is recorded for credit, while conduct, which is the manifestation of indebtedness to God's blessings, is accounted for as debit in the 'Faith & Actions', 'Witness & Collections' and 'Faith & Donations' accounts.

Faith, *qua* the gateway between the believer and God, is the privacy of the former and can hardly be appraised and measured. In fact, it is subjected to self-appraisal and accountability. Yet, church leaders endeavour to treat faithfulness through its manifestations, i.e. conduct, the

latter being defined in the congregation theology as being embodied in social programmes or donating for God's kingdom. Social work consists of employment and volunteering, working for the Salvation Army resting upon a labour contract supplementing the initial covenant. This full-time commitment to the congregation project is not much addressed in the Salvation Army doctrines, althrough volunteering is framed and controlled, soldiers registering and self-accounting for time spent in specific social activities.

Witness is considered the interplay between social work, demonstrations before civil society and uniform wearing. Actually, when working or volunteering for social programmes, soldiers are *de facto* accounted for as witnesses sharing their religious journey and conceptions of the Salvation Army with outsiders. More frequently though, they demonstrate before civil society to show their identity as Salvationists, which is made visible through the uniform. Conduct is recorded in the book of accounts as presence / absence on witness time and is accounted for as wearing or not wearing the uniform. Successful witness should result in new people joining the Salvation Army or donating for its work, convinced that dual membership in the congregation and society is possible, the gateway between both being faithful conduct. Through witness, soldiers contribute to increasing God's net income, performances being measured individually by church leaders.

Lastly, Sunday donations and responses to appeals are accounted for collectively and reflect self-appraisal of faith, church leaders being not allowed to interfere in the relation to God. However, legacies are not anonymous and reflect high faithfulness, for they are not a mandatory practice.

In conclusion, the Salvation Army accountability system stresses conflicting subrogations of God. Although faith is the privacy of the believer, church leaders and ministers endeavour to interfere in the relation to the Lord, suggesting what faithful conduct is through approximations of His will and evaluation of their flock. Notwithstanding, social and hierarchic controls remain loose, assumptions on God and love of the Other prevailing and preventing from punishments as if church leaders were to choose between individualising socialisation and socialising individualisation. Therefore, assumptions on God and on love of the Other allow accountability practices to deviate from the Salvation Army constitution without people quitting or commanders punishing.

Chapitre VI. Le système d'*accountability* de l'Armée du Salut

La présente thèse a pour objet de répondre à la question *comment une conduite (religieuse) quotidienne met en évidence les influences de l'ethnicité sur des pratiques d'*accountability. Ce Chapitre VI présente le système d'*accountability* de l'Armée du Salut. Il met en évidence la formalisation de l'engagement (*covenant*) que prennent les membres, la constitution (Ordres et Règlements) ainsi que la spiritualité comptable guidant les conduites. A cette fin, ce chapitre porte l'emphase sur les dimensions de cette spiritualité comptable, montrant comment les dirigeants et les individus parlent d'eux-mêmes et de leurs conduites en termes d'actifs, de passifs, de débits ou de crédits, de résultat net ou de dettes. La figure ci-dessous résume les termes de la spiritualité comptable de l'Armée du Salut guidant le système d'*accountability*.

	Débit	Crédit
Emploi	E	
Bénévolat	V	
Foi		F
Foi & Actions		
Travail social (emploi & bénévolat)	W1	
Manifestations devant la société	W2	
Port de l'uniforme	W3	
Collecte d'âmes		C1
Collecte de soutiens financiers		C2
Témoignage & Collectes		
Foi		F
Dons dominicaux	D1	
Réponse à des appels	D2	
Legs	D3	
Foi & Dons		
Conduite pieuse	Conduite = somme (E:D3)	
Royaume de Dieu		Dieu = F + C1 + C2
Total	Conduite = Dieu	Conduite = Dieu

Dans cette représentation analytique, les lettres présentées peuvent être comprises comme suit :

F : Foi

E : Emploi (levier d'action n°1)

V : Bénévolat (Levier d'action n°2)

W1 : Travail social (levier de témoignage n°1)

W2 : Manifestations devant la société civile (levier de témoignage n°2)

W3 : Port de l'uniforme (levier de témoignage n°3)

C1 : collecte d'âmes (contribution au royaume de Dieu n°1)

C2 : collecte de soutiens financiers (contribution au royaume de Dieu n°2)

F : Foi

D1 : Dons dominicaux (contribution au remboursement des bienfaits de Dieu n°1)

D2 : Réponse à des appels (contribution au remboursement des bienfaits de Dieu n°2)

D3 : Legs (contribution au remboursement des bienfaits de Dieu n°3)

Les chefs de l'Armée du Salut tout comme les membres de l'organisation enregistrent leurs conduites quotidiennes sur ce modèle. Est porté au crédit tout ce qui vient de Dieu ainsi que son royaume. La foi (F) vient de Dieu, tandis que de nouvelles âmes (C1) alimentent son royaume. Enfin, des soutiens financiers (C2) rendent son avènement possible. A ce titre, ils sont considérés par les dirigeants de l'Armée du Salut comme le résultat net pour Dieu et sont enregistrés au crédit. Est enregistré au débit du compte Dieu l'utilisation faite de la foi : l'emploi (E) ou le bénévolat (V) dans des programmes sociaux de l'Armée du Salut, les actions de témoignage (W1, W2, W3) et les divers dons (D1, D2, D3). Etant supposés pieux (F > 0), les Salutistes doivent équilibrer leur compte en alimentant les débits. Un Salutiste dont les débits seraient jugés faibles ou inexistants serait convaincu de ne pas équilibrer le compte Dieu.

La foi peut difficilement être appréciée et mesurée, dans la mesure où elle relève de la plus stricte intimité de l'individu. Elle est le pont entre le croyant et Dieu. Ainsi, elle n'est sujette qu'à l'évaluation que l'individu peut en faire. Il tient les comptes de sa foi lui-même, subrogeant par là même Dieu. En cohérence avec la théologie de l'Armée du Salut, la foi est appréciée à l'aune de ses manifestations visibles : en termes de conduite pieuse. Une telle conduite peut être considérée comme l'investissement effectif dans les programmes d'action sociale de la congrégation et les dons. Le travail social consiste alors soit en un emploi à temps plein soir en du bénévolat à temps partiel. De la même manière, les dons dominicaux, les réponses à des appels et les legs révèlent comment l'individu traduit en actes ce que lui ordonne sa foi.

L'emploi est vu comme le contrat de travail unissant le Salutiste à l'Armée du Salut. Il s'agit ici d'une implication contractuelle qui se surajoute à l'engagement initial. Il est exprimé en termes de fonctions et d'obligations. En tant qu'implication à temps plein, son contenu ne fait l'objet d'aucun développement particulier dans les doctrines de l'Armée du Salut. En revanche, le bénévolat est encadré par les doctrines de l'organisation. Il est attendu que les soldats s'inscrivent publiquement pour des opérations de travail social. Des registres sont présentés dans lesquels ils inscrivent leur nom pour un programme donné à une date et un horaire donnés. En pratique, ils tiennent une comptabilité prévisionnelle de leur investissement temporel dans des actions ciblées. Ensuite, ils transmettent à leur pasteur ce qu'ils ont effectivement fait. Là, le pasteur subroge Dieu et approxime leur foi en appréciant

la conformité des actions réellement entreprises à celles qui étaient prévues (promises). L'unité d'œuvre de la représentation numérique du bénévolat dans la foi est l'heure offerte chaque semaine.

Le témoignage est considéré comme l'interaction du travail social (le débit du compte Foi & Actes), des manifestations devant la société civile et le port de l'uniforme. En travaillant ou en étant bénévoles dans des programmes sociaux, les soldats sont *de facto* comptabilisés comme des témoins. En effet, ils partagent leur parcours et expérience religieuse ainsi que l'identité de l'Armée du Salut avec des exclus. Les manifestations devant la société civile font l'objet d'une inscription pour des opérations spécifiques. Lorsque celles-ci ont lieu, ils sont comptabilisés comme présents ou absents. Enfin, lorsqu'ils sont censés représenter l'Armée du Salut, ils doivent en porter l'uniforme. Le pasteur vérifie en ces occasions qu'ils le portent bien et inscrit dans un registre le nom de ceux qui ne le portaient pas à la date donnée. Les fautifs sont ensuite convoqués et sont rappelés à leurs obligations.

On s'attend à ce que le témoignage conduise de nouvelles personnes à rejoindre l'Armée du Salut ou à faire des dons pour son action. Dans les deux cas, le témoin a pu être performant, puisqu'il est parvenu à convaincre de nouvelles personnes. De nouvelles âmes gagnées pour le Seigneur sont des personnes qui ont adhéré à la possibilité d'une double appartenance à l'Armée du Salut et à la société civile. Le pont entre les deux mondes n'est alors autre qu'une conduite pieuse. En rejoignant l'Armée du Salut, ces personnes tiennent leur propre compte de collecte : ils s'annoncent comme membres collectés par tel ou tel Salutiste. Ainsi, l'efficacité du témoignage individuel est mesurée *a posteriori*. De la même manière, les nouveaux soutiens financiers, les donateurs, sont exprimés en termes monétaires. L'individualisation des modes de collecte permet ainsi d'attribuer un don à l'un ou l'autre témoin. A nouveau, la performance du témoignage est appréciée *a posteriori*.

Enfin, les dons sont comptabilisés de manière strictement anonyme. Représentant ce que la foi individuelle ordonne, ils relèvent de la plus stricte intimité. Les chefs religieux et les pasteurs n'interfèrent pas dans la relation entre le croyant et Dieu. C'est ainsi que les dons dominicaux et les réponses à des appels sont comptabilisés en termes agrégés. Cependant, la contrepartie d'une donation est appréciée comme la présence du soldat au moment où l'ensemble de la communauté procède au don. Le don moyen par individu peut ainsi être estimé. Seuls les legs sont nominatifs. En tant que pratiques facultatives, on suppose qu'ils

reflètent un commandement extraordinaire de la foi.

Le présent chapitre présente les principales relations d'*accountability* et les principaux outils employés à l'Armée du Salut indépendamment des pratiques. En présentant la constitution et la spiritualité comptable du Salut, il ne visait qu'à montrer un système idéal d'*accountability*. Les chapitres suivants présenteront les pratiques que les différents groupes ethniques font de ce système d'*accountabilitty*, soit comment ils s'approprient la spiritualité comptable de leur congrégation et équilibrent le compte Dieu.

Chapter VII – Act II: Three variations on the theme in France

Introduction

The dissertation purports to address *how everyday (religious) conduct evidences the influences of ethnicity on accountability practices*, while this chapter focuses on practices in France. The latter country is considered a territory where the Salvation Army operates. Hence, heterogeneity in this place caught my attention: what is interesting here is the fractal representation of the worldwide Salvation Army, as the congregation accounts for Babel several equal ethnic groups, i.e. White French, Haitians and Congolese. Interestingly, the ethnic diagram in the French territory does not match that of the country, where Haitians are not a significant minority and Congolese not the sole Black Africans. Through this chapter, I do not pretend to understand why both diagrams mismatch; I just aim at introducing and understanding the accountability practices of each ethnic group. For each of them, ethnicity is first empirically presented and then conceptualised, followed by the observation of the balancing of the 'Faith & Actions', 'Witness & Collections' and 'Faith & Donations' accounts. When ethnic influences are directly visible, they are introduced instantly to bring insights into practices. On the contrary, if they are indirect, they are discussed in the section concluding paragraphs.

VII/ 1. Act II Stage 1: White French *laïc* variation

The section introduces the influences of White French ethnicity on the covenant honouring.. Section 1 shows how that very norm is constructed and appropriated and then delineated into conduct. Section 2 addresses the balancing of *Faith & Actions*, while Section 3 handles the balancing of *Witness & Collections* and Section 4 *Faith & Donations*.

VII/ 1.1. White French ethnicity

White French are the historic majority ethnic group inhabiting the country since Antiquity. Until the Industrial Revolution, the greatest part of the population has lived in the countryside, White French being traditionally a rural ethnic group. It is only since the commencement of the rural exodus the mid nineteenth century that cities have developed and attracted peasants, who have henceforth formed the working class (Lévy, 1997; Marseille, 2001; 2005).

One morning, on arriving at the Territorial Headquarters, I sensed that the Territorial Commander was stressed and angry. He explained to me the situation.

> Representatives of our White French told me that they would like to be consulted. They would like to participate in decision-making. The Salvation Army is not a democracy. There is no room for universalistic democratic claims. We are a bureaucracy; our law is the *Code Napoléon*. I order and people execute. Period.

The vocabulary employed in this utterance refers to past events and collective memories relating implicitly to the spirit of the French Revolution (Furet, 1981; 1999; Rémond, 2005; 2006). Indeed, historians agree on that the *Code Napoleon* is its main outcome, the Consulate and then the Empire being erected because the revolutionary regime failed to stabilise the political system. A stronger regime replaced the former and issued stricter and clearer regulations. In particular, the *Code Napoléon* regulated relations between people in the public sphere. Henceforth, the newer regime became as strong as the former others, which caused newer political contests and revolutionary claims (see 1830, 1948, 1870, 1940, 1946, 1956, 1961-62, 1968-69). In fact, White French have been used to contesting every powerful institution, which is also visible in organisations through regular strikes and social conflicts (Guillén, 1994; Iribarne (d'), 1993). Moreover, the political past of France makes White French consider they are committed to raise democracy worldwide through socio-political contest (Boltanski & Chiapello, 1999; 2006; Furet, 1981; 1999). Hence, conduct in the Salvation Army can instance remembrance of French Revolution-based critique.

Influenced by ancestry, White French kinship has consisted of people recognising themselves as members of the oppressed class fighting the dominant class, which is instanced in the

Territorial Commander's personal journey:

> The day I was appointed as the Chief Secretary, I received plenty of insulting letters from soldiers and officers accusing me of becoming an evil dictator. As soon I represented the authority, the enemy the enemy.

Furet notes that such a form of kinship has been manifested in unionism, solidarities consisting of collective struggles against the bourgeois and capitalistic oppressors, a *brother* or *sister* being a *comrade*. Together, they have continuously exerted social critique (Boltanski & Chiapello, 1999; 2006). It transpires from reading Boltanski and Chiapello that social critique was significantly addressed to the Church too, for it had historically been regarded as an oppressive institution. It has always[42] supported conservative regimes and repressed any attempt to contest. White French kinship reflects collective mistrust in the Church and authority.

This core belief of White French ethnicity is then translated into community values. Given ancestry and kinship, it is worth that one actually exerts one's free will (Furet, 1981; 1999). Influenced by Descartes' *cogito, ergo sum*, White French assimilate being with critiquing: *criticaro, ergo sum*, as an argument between a minister and the Territorial Commander shows:

> Why should I remain quiet? I disagree with you, Colonel. It is my free will to tell you what I am thinking.

Church mistrust inherited from the French Revolution is manifested in the ambiguity of relations between parishioners and ministers, as a pastor explains:

> We are very much indebted to *laïcité*. It enabled us to create two distinct bodies. You know the *Fondation* and the *Congrégation*. Thereby, officers have been granted the status of ministers. Our devotion has been acknowledged. As long as we preserve *laïcité* within the Salvation Army, we maintain our status as ministers. Therefore, we must conform to that norm of conduct.

Actually, the mélange of ancestry, kinship, beliefs and values results in *laïcité* as the supreme

[42] There have been some exceptions, like the Jesuits who were very much concerned with emancipating people.

norm in White French ethnicity (Rémond, 1999; 2005; 2006). In effect, on December 9 1905, the Parliament voted a law divorcing State and religion. The first paragraph of the law stated that:

> The Republic does neither recognise, nor employ nor fund any worship. Subsequently, every expense related to the practice of a religion will be hidden from the budget of the State and of counties and municipalities.

Rémond stresses that this was historically directed at decreasing the influence of the Roman Catholic Church in schooling. In 1905, the Church was still supporting the monarchy. As the main institution good at teaching to children, it educated them in that respect. Therefore, the Republican government decided that religious matters would be divorced from public affairs. The coincidental creation of state schools was aimed at preventing Catholic teaching. Since 1905, jurisdictions in France have had an extensive understanding of the so-called *laïcité*. Indeed, it has been delineated at the individual level: religious matters may not transpire in the public realm. Any sign of religious belonging or practice has been prohibited in public organisations (schools, hospitals…)

> Our white soldiers are influenced by the secularisation of society and reproduce what they have always known; I mean the so-called *laïcité*. As you know, *laïcité* has been a norm for conduct since 1905,

the Territorial Commander explains. In 2005, the *laïcité* principle was reaffirmed and extended to equality of all religions in the mere private realm, prohibition of religious signs ensuring equal treatment of all private beliefs. Accordingly, the publicly subsidised social work of the Salvation Army should not refer to the religious background of the congregation. The Salvation Army has shown appropriation of these new regulations in a book co-authored with the originator of the law (Armée-du-Salut & Stasi, 2004). Therefore, two bodies were created in 2002: a publicly funded foundation and a religious denomination. No minister was supposed to work for the foundation, while the employees of the latter should not be involved in the denomination. In brief, *laïcité* has become a norm of conduct in White French ethnicity and in the Salvation Army.

It would not be a surprise if ethnicity resulted in White French not balancing the *God* account. *Laïcité* would likely prevent them from being embodied in social work *qua* churchgoers.

Likewise, this would plausibly prevent them from witnessing before social outsiders and civil society. Neither would they donate to the social work of the church. On the other hand, ancestry and kinship would possibly lead them not to comply with the rules issued by the Salvation Army. Act II Stage 1 suggests how White French soldiers conduct themselves and legitimate their practices. Ambiguities of membership in the White French ethnic group and the Salvation Army are particularly salient at the highest level of the organisation, Territorial Commanders giving reasons to the General for the conduct of their soldiers. Therefore, the story begins at the French Territorial Headquarters.

Act II Stage 1

Territorial Headquarters of the Salvation Army, Paris, March 15th 2006, 8:00am

The Territorial Commander of the French territory is having a meeting with the Chief of the Staff and the chief accountant. Altogether, they are preparing their report to the General of the Salvation Army. They are discussing the very issues in vital to the denomination in the French territory. The case of White French people is under close scrutiny.

The Territorial Commander starts speaking:

'We are in a critical situation because of our White Salvationists. How can we justify their conduct to the International Headquarters?'

The Chief of the Staff specifies the concern of the Territorial Commander:

'In my books, I have 150 Whites. None of them has ever been registered as an active volunteer. We do not have any of them as employees either. We recruit our volunteers and our employees outside. I think that the faith of some of our soldiers is questionable.'

The Territorial Commander reacts immediately:

'Regarding the image of the Salvation Army, I am about to issue a new regulation. From now on, Salvationists, when coming to the Headquarters or to the parishes, will have to wear their uniform. No more Hawaii shirts and no more jeans!'

The chief accountant introduces his complaint too:

> ‘When we launched the national appeal, our White soldiers donated a ridiculous amount of money. The average donation was one euro! I expected at least ten euros. They do not respond to the appeals. they donate the same as on Sunday collections! Fortunately, we do not have to count on them to fund the denomination.’

VII/ 1.2. Questioned ‘Faith & Action’ *account*

In Act II Stage 1, it is obvious that the Whites’ ‘Faith & Action’ account is unbalanced, no soldier volunteering or working for the Salvation Army to honour the eighth article of the covenant.

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

The Chief Secretary questions White French churchgoers’ faithfulness and interferes in the relation between the self and God through external appraisal of their faithfulness as in the Roman Catholic Church (Hoskin & Macve, 1986) and the Society of Jesus (Quattrone, 2004a; 2008). The Salvation Army accountability system suggests that only the individual appraises one’s faith and conducts himself accordingly. In fact, church leaders make their own appraisal on the question of faith as they have no means to access private beliefs of soldiers, which leads them to form judgements based on available facts, e.g. accounting figures (Quattrone, 2008) showing people’s involvement in social work through the number of hours undertaken.

It can be assumed that the official doctrine re the covenant honouring applies to all: if the churchgoer does not follows the unique way of doing suggested in the Salvation Army constitution, he does not comply with organisation regulations. Actually, the congregation constitution leaves little room for actual exercise of free will in the construction of the ‘Faith & Action’ account, which conveys normative views of accountability.

> Although we cannot appraise people's faith, we can suggest that they should show more that they are faithful. It is the sole lever for action that we have, I guess,

a minister explains. In effect, the French territory counts on 150 White soldiers assumed to be faithful. Hence, credit is expected to be positive, whatever their actions are. Once consolidated, all credits are positive, while consolidated debits are zero, which leaves the 'Faith & Actions' account unbalanced. Supposedly, the intrusion into the privacy of believers should shock them and hopefully they should conduct themselves so that their faithfulness is no longer doubted. Such reasoning stresses that

> in the Salvation Army we manage the faithfulness of our soldiers by guiltiness. It is the sole device that we have to get something done,

a retired minister confesses. The reason for managing this way and doubting soldiers' faith is that they are absent from most social work activities:

> Where are our White Salvationists when we distribute night soups? None of them has ever come. Every night, we have to use external volunteers,

the Secretary for volunteering regrets. Actually, soldiers neglect soup distribution, which has been the historical faithful action of the Salvation Army though (Coutts, 1973; 1986; Sandall, 1947; 1950; 1955; Wiggins, 1960; 1968). Indeed, walking down the streets with tripods to distribute soup has been the most significant social programme of the Salvation Army. Hence, they do not feel concerned about honouring the tenth article of the covenant.

> **I will** be true to the principles and practices of The Salvation Army, loyal to its leaders, and I will show the spirit of Salvationism whether in times of popularity or persecution. Fortunately, we do have external volunteers.

Be it questioned or not, their faith is assumed to be positive. Hence, by not doing what faith should order, they do not balance the constitutional *Faith & Actions* account, which

> the International Headquarters will never accept […] Our social work activities are supposed to mirror faith. Divorcing both does not make sense to God. It is not His kingdom,

the Territorial Commander explains. To summarise, White French soldiers do not balance their 'Faith & Action' account, while future balancing is unexpected, management controls systems being in no way directed thereat. At best, church leaders can endeavour to understand why their soldiers do not honour the covenant, two reasons being presented by the Territorial Commander so far:

> Our soldiers ought to be beneficiaries of the Salvation Army social work. Accordingly, it is impossible for them to perform it. Moreover, the secularisation of society prevents them from working or volunteering for their church.

Seemingly, the social situation of White French soldiers is an obstacle to involvement in social work, which would probably remind them of their own critical position. Indeed, they could see themselves as the needy they aid, whereas the accountability system (see Chapter V) assumes that the beneficiary of social work should recognise himself in the Salvationist insider. In filigree, the Commander highlights a discrepancy between the mechanisms suggested in the accountability system of the Salvation Army and actual perceptions, and stresses the ontological limitations of soldiers: being a faithful person does not prevent from doubting, as if Lévinas' mirror were operating reflexively. The outsider can recognise himself in the religious Other, who, in turn, can recognise himself in the former.

Volunteering does not derogate from such perceptions, people wondering

> Why not? But, I do not want this to be my main occupation. I have my private life too!

which is not an isolated phenomenon, as

> they separate their everyday life and their religious life. They do not want to be involved in the social work of their church,

the Territorial Commander comments. Like Parker, he asserts a dichotomy between religious and non-religious concerns, a form of sacred-secular divide being at the expense of the church, for churchgoers do not honour the covenant second article.

> **I will** make the values of the Kingdom of God and not the values of the world the standard for my life.

In France, society secularisation is mandatory and the so-called *laïcité* is a norm for conduct. Accordingly, it is not a surprise that White French divorce faith from actions, which reveals strong claims about the boundaries of the private realm. Indeed, White French soldiers are reluctant to conflating the public and private realms, albeit, the Salvation Army accountability system, consistent with Arendt's views (1961), preaches the interplay between both spheres. Manifestly, to White French, faith, as the deepest privacy of the self, belongs to the mere private and divine realms, and is not to be moved to the public realm.

> Come on! I am coming every Sunday. I like the Salvation Army, but I do not want to spend all the time there. I will never work for my church. Religious life and work are different two worlds,

soldiers exclaim. When soldiers are in civil society, they seem to leave their affiliation to the Salvation Army aside and do not share their religious experiences publicly. In fact, they do not witness while working or demonstrating before civil society. Neither would they wear the uniform, since it is a publicly visible sign of the divine realm. Hence, conduct contradicts the essence of the Salvation Army, although the latter preaches the merger of the private and the public realms.

Nonetheless, the *laïcité* norm defined the very realm of the Salvation Army, as

> it is thanks to *laïcité* and the creation of two legal bodies that officers were recognised as ministers in 2000,

which recognises that they deal with the *Sacred Sanctuary*, i.e. the private realm, the Territorial Commander confesses. Henceforth, their tasks and duties have been recognised *per se*, while office holders have been recognised accountable only to the divine realm, viz. God. In fact, religious matters have officially entered into the private realm, whereas social work was considered part of the public realm. From now on,

> thanks to *laïcité*, we may recruit people on the basis of their skills and not just

> on their benevolence or faithfulness. Thanks to *laïcité*, we have been able to develop vocational social work in the Salvation Army. The charity does social work, whereas the denomination deals with spiritual matters. The Territorial Headquarters owns both,

the Territorial Headquarters explains. By leading to the creation of two distinct entities, *laïcité* has allowed the perennial existence of the Salvation Army.

From then on, social work has been left to a distinct registered charity, whereas faith-related affairs have been given to a registered denomination. The existence of two vocational castes within the Salvation Army is consistent with utterances on Weberian influences suggesting the creations of vocational entities with specific skills and duties: the charity can count on professional social workers, whereas the denomination can count on vocational ministers. As both bodies have the same leaders (church leaders), professional solidarities (co-operations) are made possible:

> As the head of both entities, I require that every employee respects the values of the denomination when working. Moreover, they are to orient people to the denomination if they express any religious needs,

the Chief Secretary explains. White French *laïcité*-driven ethnicity results in soldiers not balancing the *Faith & Actions* account. Coping with action records (debtors to God) near zero, church leaders face two choices to secure the perennial grant of the organisation. Either they recruit external people and record their activities as the counterpart of soldiers' faith, or they downsize the organisation by removing unperformed programmes, for

> Social work *per se* makes no sense. If we record more faith than actions from our soldiers, it is logical that we remove some actions until both match […] As the Territorial Commander suggested, we have to downsize. Then, we can have a fair view of God's kingdom.

The Chief Secretary's remarks above shows that the first option was chose, although the Territorial Commander suggested freezing investments and closing homes. Actually, although volunteers and employees from outside supply missing activities, as they did not make any covenant with God, faith must be accounted for as zero. Hence, two parallel accounting systems are operating at the same time at the Territorial Headquarters, one asserting that

White French do not balance the 'Faith & Action' account, while the other rebalances the missing link in the main records.

By downsizing, the Salvation Army abandons some programmes not reflecting the faithful base of organisational operations. In fact, downsizing is disconnected from economic rationality (programmes are efficient and not very costly), conformance to identity being central. In accounting terms, downsizing aims at having only Salvationists embodied in social programmes, other activities run by external volunteers being interrupted. Hence, if no more actions are recorded, social programmes (from the foundation) will totally disappear, whereas just the denomination remain, which will accentuate the divorce of faith and conduct. In conclusion, norms and ancestry prevent White French soldiers from balancing the account and honouring the covenant.

	Debit (To God)	Credit (From God)
Employment	-	
Volunteering	-	
Faithfulness		F > 0

White French soldiers' 'Faith & Action' account

VII/ 1.3. Losses in the White 'Witness & Collections' *account*

Consistent with the issue in downsizing the Salvation Army, the 'Witness & Collections' account is in deficit. Indeed, White French are not embodied in witness operations through which they should share their religious experiences with other people. Such conduct results in the impossibility to collect new souls or support and thus prevents from honouring the covenant ninth article.

I will be actively involved, as l am able, in the life, work, worship and witness

> the corps, giving as large a proportion of my income as possible to support its ministries and the worldwide work of the Army.

	Debit (To God)	Credit (God's net income)
Social work	-	
Collection of souls		-
Collection of supports		-

Unbalanced White French 'Witness & Collections' account

Moreover, external volunteers and employees, as supposedly unfaithful people, have no reasons to witness. Thence, they cannot rebalance the account and even

> expect Salvationists to take part in soup distribution. They are not capable of speaking about the Salvation Army. They wish there would be more Salvationists to witness to outsiders,

the Secretary for volunteering notes. Secular volunteers and social workers can at best witness their profane benevolence, as in any other charity (Anheier, 1998; Anheier & Salamon, 1996; Archambault, 1991). Actually,

> our secular social workers are doing a very good job. I am proud of them. However, they do not witness the identity of the Salvation Army. At best, they can witness humanistic values. I guess that this would not result in new souls joining the Lord,

the Territorial Commander admits. At the end of the chain, the recruiting of new souls to the Lord is compromised. While witnessing, the believer sends the image of a social insider with a religious experience. The outsider can see in me the insider that he can become, the difference between us being I am an insider whereas he is not. In fact, the social composition of the Salvation Army should be an asset if current outsiders recognised their potential being in current insiders who were former outsiders. Indeed, through myself, the current outsider can see what the church did for me and be willing to join exactly as I did. Whereas I did not necessarily have a living example before me when I did, he does.

> As you know, I was homeless for years. Fortunately, I met Irene. When I heard her story – you know, homelessness, soldiership and now officership – I thought that it could be me. Why couldn't I live the same thing as her? What about the actual existence of God? And tomorrow I am enrolled as a soldier,

a former outsider tells through his journey. As White French do not perform social work, this mechanism cannot take place. Subsequently, souls cannot be converted to the Lord. The 'Witness & Collections' account is unbalanced.

White French soldiers do not witness before civil society either, as a minister deplores:

> In old times, I went with soldiers into pubs. We talked to people; we sold the War Cry. We also went from door to door. Nowadays, our White soldiers do not want to do this any more. In fact, I think that it has never been a cultural practice, here.

Indeed,

> I don't like sharing my faith with others. I think it is my innermost conviction. It is my private life and it is none of their business! No, in the role of a Salvationist, I am not comfortable in civil society. Therefore, I don't like demonstrating,

a soldier explains to the minister on behalf of others. Reluctance to witnessing before civil society conveys the boundaries of the private and public realms. The soldier defines faithfulness and religious experience as his privacy and stresses that faith is not to be shared with others, which implicitly relates to Lévinas' (1974, 1975) views on the subject. In fact, faithfulness is the channel of the sole relation between the believer and God and cannot be transposed from the private to the public realm (Arendt, 1961), the latter excluding in France faith-related matters. Obviously, demonstrations before civil society break the boundaries of the private realm,

> White French soldiers [being] not involved in witness actions [and relegating] faith to the private realm and do not want it to interfere with the public realm,

the Territorial Commander confesses. Divorcing conduct from faith does not allow White French to balance civil society-oriented 'Witness & Collections' account. Effectively, disinterested in public demonstrations, debit (conduct) is accounted for zero, while credits (collections) are absent. In other words, God's net income is not maximised, which contradicts the covenant and constitution requirements.

	Debit (To God)	Credit (God's net income)
Demonstrations before civil society	-	
Collection of souls		-
Collection of supports		-

Unbalanced civil society-oriented 'Witness & Collections*' account*

Moreover, the upcoming issuance of new regulations on dressing in Act II Stage 1 reflects that White French soldiers do not display an image of the Salvation Army satisfying church leaders.

> Regarding the image of the Salvation Army, I am about to issue a new regulation. From now on, Salvationists, when coming to the Headquarters or to the parishes, will have to wear their uniform. No more Hawaii shirts and no more jeans!

They do not wear the uniform when they represent the Salvation Army, e.g. when they go to the Territorial Headquarters or attend Sunday services, so that

> no one can see the difference between soldiers and secular employees at the Territorial Headquarters! However, lots of soldiers come over there every day,

the Territorial Commander notes. On their way to the church, they could witness their membership to visitors or civil society. Hence, non-wearing it dissimulates membership in the Salvation Army, which contradicts the final article of the covenant.

> **I will** be true to the principles and practices of The Salvation Army, loyal to its leaders, and I will show the spirit of Salvationism whether in times of popularity or persecution.

Indeed, White French are not identifiable as witnesses, nobody being able to guess that they have a religious experience to share to recognise themselves in the Salvationist. The absence of witness cannot result in the collection of new souls or financial supports. Again, the 'Witness & Collections' account is blank and the value for God is not maximised. In fact, Commanders' major worry is possible deficit in the account. Indeed, wearing scruffy clothes in *lieu* of the uniform is a form of witness contradicting the congregation constitution, external people not recognising themselves in neglected Others, the minister explains to a non-soldier parishioner:

> No Amos; you cannot catch people in the streets or in the underground in the name of the Salvation Army. You may not pretend to witness for the Salvation Army by wearing these dirty clothes.

Probably, rags could send the image of a dishevelled person whom the Other does not want to resemble. External people could thence not join such an organisation, while current members could cease to recognise themselves in neglected soldiers and decide to quit. In other words, the counterpart of witness would be a loss of souls instead of collection, making deficits in the 'Witness & Collections' account instead of covenantal surpluses.

Paris, Le Canon de la Nation, 29 September 2008, 7:30pm

> Soldier 1. *I cannot stand such social controls in the Salvation Army. Namely, I do not like the principle of the uniform. Therefore, I am coming less and less on Sundays. I prefer attending another church.*
>
> Soldier 2. *Right. Neither can I. I must confess that most soldiers do not display an attractive image of the Salvation Army. I do not recognise myself. Like you, I come sometimes to Sunday services. Otherwise, I attend the Messianic Church.*
>
> Soldier 3. *The same for me. I am going back to the Reformed Church, where I feel much freer.*

These three souls are likely to be lost, because they no longer recognise themselves in Salvationists and prefer quitting. What the incident above shows is a general trend in the French affiliate, as

> We have not accounted for new people for years. In fact, many people quit. As our population is ageing, in the long run the denomination may disappear totally. On the other hand, the charity is going well. Thanks to the good job of our employees, we collect more and more financial supports,

the Chief Secretary notes. White French soldiers account for losses in the 'Witness & Collections' account, whereas secular social workers witness the high quality services of the Salvation Army and may collect supports. As in any other charity, such secular witness convinces civil society organisational work efficiency. Thereby, they maximise the charity income *in lieu* of God's net income. Unexpectedly, soldiers contribute to deficits, while secular workers and volunteers allow support collections.

Some soldiers, including myself, have always failed at convincing ministers that

> faith is disconnected from the wearing of the uniform. Does it really make sense to our very relation to God? I am not sure. Why should I wear the uniform? I am a Salvationist, but I am also myself,

which a retired minister summarises as the fact that

> White French Salvationists do not like the visible signs of belonging to the Salvation Army, especially the uniform.

Rather than taking the uniform as an identification device, White French soldiers seem to consider it a coercive control alienating their identity because it renders all those wearing it similar. In effect, it standardises physical appearance, gestures and conduct in general (Durkheim, 1902), as in psychiatric hospitals (Foucault, 1972) or prisons (Foucault, 1975). Through rejection, they reaffirm claims about free will exercise.

	Debit (To God)	Credit (God's net income)
Uniform (absence) / Neglected clothes	W < 0	
Collection of souls		C < 0
Collection of supports		-

Losses in the White French 'Witness & Collections' *account*

White French ethnicity obviously influences the balancing of the 'Witness & Collections' account. Consistent with the unbalancing of the 'Faith & Actions' account, *laïcité* prevents from witnessing on the occasion of social work activities. Moreover, divorcing faith from conduct prevents from witnessing when actions are undertaken. Thence, the unbalancing of the first component of the 'Witness & Collections' account delineates the imbalance of the 'Faith & Actions' account. Analogously, White French soldiers do not witness before civil society and invoke the same reasons for not doing so. Lastly, they do not utilise the official witness device, i.e. the uniform, considering it a coercive control annihilating their individuality. As White French refer to ancestral struggles against political and religious coercion, imposed controls cannot be tolerated, such contradictions between the congregation accountability system and ethnicity should lead to losing souls, an officer who served in France before leaving to Northern Ireland predicting that

> sooner or later all White French Salvationists will quit. The Salvation Army in France will disappear.

	Debit (To God)	Credit (God's net income)
Social work	-	
Demonstrations before civil society	-	
Wearing the uniform	(W3)	
Collection of souls		(C1)
Collection of supports		(C2)

White French Witness & Collections *account*

VII/ 1.4. Blank White French ‘Faith & Donations’ *account*

In Act II Stage 1, the chief accountant complains that White French Salvationists do not balance the ‘Faith & Donations’ account, albeit, church leaders had suggested how much churchgoers should donate to balance it and honour the ninth article of the covenant.

> **I will** be actively involved, as l am able, in the life, work, worship and witness the corps, giving as large a proportion of my income as possible to support its ministries and the worldwide work of the Army.

Soldiers should donate on Sundays for the day-to-day work on God’s kingdom; one euro *per capita* every week is unlikely to

> suffice to pay for the rent of the hall. We can only pay our bills, nothing else. On Sunday collections, we account for plenty of red coins. It is as if they were getting rid of these useless coins. I cannot say that these are actual donations. Fortunately, the Territorial Headquarters subsidise us if necessary. But we cannot tell them that their donations are not sufficient. In fact, the charity subsidises the denomination. They would not believe us

the treasurer of the Nice parish remarks. As for the Faith & Action account, White French’s faithfulness is assumed and is not to be questioned, although they do not donate money. Rather,

> we do not know how these monies are utilised. I do not want them to be reported to the Territorial Headquarters and then for them to be donated to the charity. If I donate on Sunday, I prefer it being for the parish,

a bequeathing soldier exclaims, revealing mistrust from parishioners *vis-à-vis* the Territorial Headquarters and charity secular social workers.

> Right. There is a gap between our soldiers and the Territorial Headquarters. They tend to believe that we are traitors and that we want to sell the Salvation Army to civil society. They disregard the charity and think that it spoils them,

the Territorial Commander admits. Actually, the phenomenon is not isolated, churchgoers considering representatives of the charity profane intruders in the *Sacred Sanctuary*. In fact, a sacred-secular divide appears where unexpected, as White French soldiers do not consider that accounting figures constrain the conduct of the mission. In *lieu* of this, they demand transparent accounts to control that the charity does not prevent them from accomplishing God's kingdom.

	Debit (To God)	Credit (From God)
Faithfulness Sunday donations	$D \approx 0$	$F > 0$

Unbalanced Sunday donations-based 'Faith & Donations' *account*

In response to appeals launched by church leaders, on average White French donate only one euro, although they could undoubtedly donate more. Though, donations should be based on the self's approximation of God's expectations, while

> White French Salvationists are somewhat free riders. They tend to believe that others will donate. This results in nobody donating significant amounts of money,

the Territorial Commander regrets. In the Methodist theology of the Salvation Army, the self is assumed to be faithful and approximates on its own the value of God's kingdom. Confusion between the meeting of organisational gift targets and faithfulness conveys the interference of the church in the accountability relation to God, as if church leaders were mistrusting their flock who in turn do not believe them:

> No matter! The Salvation Army is rich. God will supply!

they exclaim when minister launch appeals. In fact, they seem to believe in the existence of sufficient hidden funds, as in the Victorian Synodal Church of Australia (Parker, 2001; 2002), the Australian Anglican Church (Irvine, 2005) or the Uniting Church of Australia (Lightbody,

2000; 2003). Obviously, such a remark outlines a form of economic rationality inconsistent with usual practices: God can multiply resources *ad infinitum*. Thus, the appeals-driven 'Faith & Donations' account is unbalanced.

	Debit (To God)	Credit (From God)
Faithfulness Response to appeals	D < F	F > 0

Unbalanced spontaneous 'Faith & Donations' account

The Territorial Commander recalls that the social background of White French Salvationists prevents them from making legacies to the congregation, as

> our White French soldiers are lower-class people. When employed, they are blue-collar workers. Pierre is the housekeeper of a building. His spouse is a cleaning lady in a school. François is a gardener. And so forth. None of them has assets to leave

to honour the ninth article of the covenant, social concerns legitimating conduct in *lieu* of calculations.

> **I will** be a faithful steward of my time and gifts, my money and possessions, my body, my mind and my spirit, knowing that I am accountable to God.

Faithfulness cannot be openly questioned, although the legacy-based 'Faith & Donations' account is unbalanced.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Legacies	-	

Unbalanced legacy-based 'Faith & Donations' account

In conclusion, the three dimensions of the 'Faith & Donations' account are unbalanced, which mechanically results in imbalances in the total: faith is supposed to be present, while donations are missing. In fact, the imbalance reveals ambiguous attitudes from White French *vis-à-vis* the Salvation Army consisting of suspecting the Territorial Headquarters of spoiling them and expecting them to subsidise their actions. This reflects twofold class struggle: first, oppressed White French soldiers mistrust dominating church leaders; second, poor churchgoers mistrust and critique on the charity that spoiled them. The oppressed poor class will support financially neither its oppressors (the Territorial Headquarters) nor the richer (the charity).

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Sunday donations	D1 ≈ 0	
Response to appeals	D2 ≈ 0	
Legacies	D3 ≈ 0	

Unbalanced comprehensive White French 'Faith & Donations' *account*

In conclusion, White French soldiers instance a style of accountability based on the non-honouring of the covenant. *Laïcité* as a norm for conduct reflects struggles about the boundaries of the private (faith) and public realms (day-to-day conduct in society) and points

to dichotomies between the sacred mission of the denomination and the secular social work of the charity. Parishioners form a class distinct from ministers, church leaders and social workers and develop kin solidarities on the base of struggle, social contest and rejection of coercive controls. Especially, they do not tolerate intrusion into their privacy and deny external evaluation models. In brief, the balancing of the 'God' account is structurally almost impossible.

	Debit (To God)	Credit (From God)
Employment	-	
Volunteering	-	
Faithfulness		F > 0
Social work	-	
Demonstrations before civil society	-	
Wearing the uniform	(W3)	
Collection of souls		(C1)
Collection of supports		(C2)
Faithfulness		F > 0
Sunday donations	D1 ≈ 0	
Response to appeals	D2 ≈ 0	
Legacies	D3 ≈ 0	

White French unbalanced God *account*

VII/ 2. Act II Stage 2: Haitian voodoo variation

In this section, the Haitian way of honouring the covenant is introduced. In fact, the interplay between inherited voodoo practices, slavery-oriented ancestry and kinship influences religious conduct and thus accountability practices. Hence, Section 1 empirically addresses the construction of Haitian ethnicity, Section 2 the balancing of *Faith & Actions*, while Section 3 deals with the *Witness & Collections* account and Section 4 with *Faith & Donations*.

VII/ 2.1. Haitian ethnicity

The Haitian ethnic group borrows from two categories of Eriksen's model as they are by ancestry both a post-colonial and post-slavery minority: Haiti was colonised from the fifteenth century and has been the destination of the *Middle Passage* (Glissant, 1997; Naipaul, 1999), viz. slavery from Africa. Indeed, between 1750 and 1848 people were sent from West Africa to the Caribbean where they were enslaved by the White as the figure of the severe master (Fleischman & Tyson, 2004; Tyson et al., 2004). Nowadays, Haitians are uprooted for the second time in France and live in poor urban districts (Bébel-Ghisler & Hurbon, 1997), as Janvier's journey instances:

> In Haiti, because of dictatorship, I was prosecuted. Therefore I escaped and came to my brother's place in Paris. You know, most of us here have undergone the same things. Some were lucky and could leave early. Others had to wait. The majority of the Haitian people will die in Haiti.

Memories of slavery are still entrenched in Haitian ethnicity and kept influencing conduct, as the parish minister admits:

> Slavery is still very present in their mind. It seems that they are afraid of me and that they await punishment.

Since slavery, Caribbean people have traditionally obeyed the orders given by the White Master, or else they would be punished (Bébel-Ghisler & Hurbon, 1997; Hurbon, 1979).

Haitian slaves have feared the severity and the violence of the White master, which constrained deviant conduct. Hence, even after White colonists left, successive regimes have maintained similar authority and kept people under strong control. Henceforth, Haitians have feared and mistrusted others and developed narrow kinship based upon skin colour and language, as I discovered in an argument between a Haitian parishioner and the minister:

> X is my brother. Y is my sister. Speaking in Creole with them reminds me of my village. But others are not my brothers or sisters […] Congolese do not know what being a Caribbean means and White cannot be trusted.

Slaves created Creole as a combination of West African languages and deformations of those of the colonist (Glissant, 1997). Stepwise, the language has become the distinctive sign of slave community and synonym of transgression (Bébel-Ghisler & Hurbon, 1997). Hence, slavery and colonialism have upheld the development of kin solidarities, oppressed *brothers* and *sisters* deserving aid from the community. As the Haitian ethnic group is a poor urban minority, its members are likely to be social outsiders needing social backup (Eriksen, 1993) through feeding, housing or clothing.

Alongside enslavement and colonisation, Haitian people were converted to Christianity by force. When gathering, they reinterpreted and reconstructed the religious practices of their ancestors, the conflation of African-like rites into their Christian socialisation forming voodoo, as the Territorial Commander confesses:

> Voodoo is still prevalent in the practices of our Haitians at Paris-Cœur de Vey. On the other hand, they have just arrived and know nothing else than voodoo.

In fact, Haitian syncretism has traditionally referred to repentance for one's sins as if enslavement were God's will (Glissant, 1997; Goldberg, 1983; Hurbon, 1979; Saint Louis, 2002). Actually, I could observe that the Haitian dean, in his cults, always related people's sinner condition to John's Revelation and called for constant repentance:

> We are sinners. The Lord made us impure on Earth. It is a proof that we have to expiate our sins until we get eternal life. My brothers and my sisters, we must repent ourselves!

According to Hurbon (1979) and Saint Louis (2002), strong belief in sin and need for repentance is the core of Haitian voodoo, which has developed in reaction to slavery. Indeed, slaves were converted to Christianity by force and developed witchcraft-based practices to scare Whites. Nonetheless, voodoo was a practicality of masters' religion incorporating its symbols, values and norms. Henceforth, it has remained a characteristic of Haitian ethnicity, as the Territorial Commander admits:

Belonging to the community is worth, as it allows to benefit from solidarities and expiate for the Original Sin with others. Repenting on one's own for mankind's sins is a too high responsibility for one single person. Thus, it is worth to share one's condition and subsequent responsibility with others (Bébel-Ghisler & Hurbon, 1997; Glissant, 1997; Goldberg, 1983; Hurbon, 1979; Lowenthal, 1978; Saint Louis, 2002). In brief, Haitian ethnicity rests upon the conflation of religious affiliation and kinship, both being placed at the same level: only the kin group is the locus of religious expression and repentance.

At this stage, one could formulate expectations regarding Haitian covenant honouring. At first glance, the custom of obeying to the rule issued by the White master should make Haitian soldiers honour the covenant and comply with the Salvation Army constitution, while embodiment in social work activities should be inconsistent with beliefs and religious practices. As the salvation of kin souls could be a major part of the Haitian covenant, it is highly probable that these churchgoers out-balance witness and collections and unbalance faith and actions. For now, I can have no insights into how they balance faith and donations. Notwithstanding, Act II Stage 2 gives evidence of how they actually honour the covenant.

Act II Stage 2

Paris Nation parish, March 2nd 2006, 8:00pm

> Tonight, I held a Bible hour. With the Haitian attendees of the parish, we discussed faithfulness. To my assembly, it seemed to mean that a Christian must behave in a manner that complies with the rules that church leaders issued. Along the discussion, I endeavoured to draw on social work.
>
> The dean of the group respond to me on behalf of all others:

> ‘Come on! Our parish has no social project. Paris Nation is a church, not a charity!’
>
> Embarrassed and perplexed, I react,
>
> ‘I see… What about witness?’
>
> Seemingly, my remark annoyed him.
>
> ‘What do you think that we do every Sunday? We witness before you every week! We sing, we dance and we praise the Lord all together! By the way, we have donated much money for the parish to purchase new hi-fi equipment.’
>
> ‘Right. Please excuse me for my remarks.’

VII/ 2.2. Haitian non-sense **‘Faith & Action’** *account*

The dean’s response to my question reveals the absence of social work from the parish weekly schedule, which does not honour the eighth article of the covenant.

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

Indeed, caring for the poor seems not to be a concern, the minister regretting that

> Here, we have never had a corps [parish] project. Our Haitian soldiers would not be involved. They are just disinterested in any social work.

Hence, actions (social work), viz. debits, are accounted for zero. However, faith should not be questioned, as the dean’s anger shows. In *lieu* of this, the dean explains that faith is disconnected from such conduct, social work being a secular affair intruding into the *Sacred Sanctuary*:

> Come on! Our parish has no social project. Paris Nation is a church, not a charity! We, as soldiers, we will not tolerate secular practices in God’s House.

Obviously, the construction of the Haitian '*Faith & Action*' account reveals a dichotomy between sacred and secular matters. Social work is considered profane and therefore relegated outside the premises of the sanctuary, churchgoers warding the boundaries of the divine realm. Such conduct reveals an unexpected dichotomy, as the Salvation Army accounting spirituality seems not to be questioned. In fact, the sacred-secular divide addresses conduct, not records. Some practices are sacred, whereas others are not (e.g. social work), which results in imbalance in the 'Faith & Actions' account.

	Debit (To God)	Credit (From God)
Employment	-	
Volunteering	-	
Faithfulness		F > 0

Unbalanced official Haitian 'Faith & Action*' account*

Voodoo inherited beliefs in sin and repentance should help understand why Haitian soldiers do not balance the 'Faith & Actions' account. Indeed, Haitian churchgoers believe that they must repent for the Original Sin and thank the Lord for being poor and miserable, attempts to improve one's situation being artefacts contradicting God's will. Thence, everything interfering in His commandments shall be punished. Obviously, social work is regarded as an evil practice incompatible with voodoo inherited beliefs and must be relegated outside the church premises. In fact, it is through faithfulness and fear of God that Haitians do neither volunteer nor work for the Salvation Army, people's ethnicity operating as a stronger control device than formal controls (Efferin, 2002; Efferin & Hopper, 2007).

Although they are not embodied in social work activities, Haitian soldiers delineate faith into actions through kin solidarities:

> There are great solidarities within the Haitian community. They help each other.
> It is how they apply 'Faith & Action',

the Secretary for volunteering nuances. Whereas the Salvation Army suggests an outsider-driven ‘Faith & Action’ account, Haitian soldiers direct solidarities at the kin community. The Other is aided because he is a community member:

> I am accountable to my brothers and sisters. It is because of my accountability that I look after them. For instance, Janvier is undocumented. Because we are coming from the same village in Haiti, I have accommodated him since he arrived. As he needs a work permit, I made an arrangement with my employer who agrees to recruit him regularly. Each time he needs to go to the immigration services, I accompany him. It is my duty vis-à-vis my brothers and sisters,

a soldier tells me. The universal accountability system in Act I Stages 4 and 5 only validates pre-established formal accounting items which Haitian practices do not match. The gap between the requirements of the accountability system and actual conduct reveals conflicting control devices. Indeed, orders and regulations impose themselves universally, distantly and coercively, while kinship applies to close people. In fact, the latter seem to prevail, the former making no sense to Haitian ethnicity. The Salvation Army seems to tolerate such deviations from the accountability system, as

> our controls are not adequate for appraising how Haitians conduct. They balance ‘Faith & Action’ in their way on the basis of kin solidarities in *lieu* of formal social work,

the Secretary for volunteering admits, which confirms that management control systems cannot apply uniformly to all ethnic groups and are shaped by them (Efferin & Hopper, 2007; Wickramasinghe et al., 2004). Such tolerance is probably connected to the obvious balancing of the ‘Witness & Collections’ account.

VII/ 2.3. Haitian central 'Witness & Collections' account

The divorce of social work from the Sacred Sanctuary prevents Haitian soldiers from sharing their religious experience with social outsiders, which does not honour the tenth article of the covenant.

> **I will** be true to the principles and practices of The Salvation Army, loyal to its leaders, and I will show the spirit of Salvationism whether in times of popularity or persecution.

Divine experiences need a stimulus impersonated by an Other, who is a religious person without whom there can be no witness relation (Lévinas, 1969; 1972; 1985; 1987). In the absence of witness, no collections of souls or supports can be expected: the credit record is zero. Although, debit (witness) and credit (collections) are balanced, the total of the account being zero, the value of God's kingdom (His net income) is not maximised.

	Debit (To God)	Credit (God's net income)
Social work	-	
Collection of souls		-
Collection of supports		-

Blank Haitian 'Witness & Collections' *account*

By construction, such conduct is consistent with the non-balancing of the *Faith & Actions* account, Voodoo insights and beliefs in sin and repentance influencing Haitian witness practices too.

Although Haitian soldiers do not witness on social work actions, they continuously witness before civil society through everyday life practices, as the incident below suggests.

Paris-Nation, 14 May 2006, 2:30pm

Straight forward

> This afternoon, by order of the Territorial Commander, the minister organises a meeting with his sheep on witness. *Straight forward* is its title. The puporse is to understand how to witness before civil society *qua* a Salvationist. The minister asks for suggestions and ideas.
>
> A Haitian teenager answers first.
>
> 'At school, with my classmates, I often speak of what God did for me. When they ask me about my church, I tell the story of William Booth and the Salvation Army.'
>
> The Haitian dean reacts instantly:
>
> 'So do I in my taxi. When driving people, I speak of God with them and I tell them about the Salvation Army too.'
>
> The minister speaks again:
>
> Right. Therefore, you witness on occasions and you are afraid of the others' reactions. Congratulations. I am sure that God will get new people and support, thanks to your courageous witness.

Social relations and day-to-day life are opportunities for honouring the tenth article of the covenant.

> **I will** be true to the principles and practices of The Salvation Army, loyal to its leaders, and I will show the spirit of Salvationism whether in times of popularity or persecution.

Haitian soldiers share their religious experience and speak about the Salvation Army identity with other people, which should result new souls joining or people supporting the congregation. Such gratuitous and continuous witness is recorded for present and has possible counterparts as credit: the 'Witness & Collections' account can be balanced.

	Debit (To God)	Credit (God's net income)
Demonstrations before civil society	W > 0	
Collections of souls		C1 > 0
Collections of supports		C2 > 0

Balanced civil society-oriented 'Witness & Collections' *account*

It seems that no ethnic insights can shed light on why Haitian soldiers do witness before civil society. Their conduct cannot be explained convincingly, either through ancestry (slavery, colonialism), kinship values (community membership), norms (compliance with the rule), or beliefs and religious practices (voodoo heritage). Given proximity to the United States and English-speaking sovereign islands in the Caribbean area, such continuous witness can relate to African-American Evangelism (Ellison & Taylor, 1996; Moberg, 1982; Thornton, 1988). Indeed, the occupation of Haiti by the Americans until 1934 brought these new religious views into the inherited practices of the Haitian people. Although this cannot be verified in this thesis, the plausibility of the argument could help understand why Haitian soldiers have appropriated a practice that their ethnicity did not predict. I can only relate that conjecture to the fact that Haitian soldiers are first generation immigrants, just arrived in France. Probably, they have brought African-American religious influences too.

Qua witnesses, Haitian soldiers pay strict attention to the regular wearing of the uniform on those occasions and remark those who do not.

> I am sorry, son; you may not play or sing with us if you do not wear your uniform. Imagine that non-Salvationists come. What would they see if you do not wear your uniform? It is not a fair image of the Salvation Army,

the dean says to a teenager who is not wearing it. Consistent with the Salvation Army accountability system, the uniform is the visible sign of belonging to the group and must subsequently be worn (Durkheim, 1902). Through it, Haitian soldiers display the colours of the Salvation Army and can be recognised as members thereof. Once the uniform has

rendered them visible, the songs and dances of Haitian Salvationists can be heard as a witness. In the incident above, the remark of the dean explicitly suggests that new souls or support can be recruited through uniform identification and the 'Witness & Collections' account balanced.

	Debit (To God)	Credit (God's net income)
Uniform	W > 0	
Collections of souls		C1 > 0
Collections of supports		C2 > 0

Balanced Uniform-based 'Witness & Collections' *account*

As an ethnic minority in France, Haitian soldiers recognise themselves as members of a community when they wear the uniform, both the kin group and the religious community overlapping.

> You know, son. Once you wear these shoulder pads, you are a full member of our community. Until that day, you are a step-member of the Salvation Army, because of your parents,

the dean explains to a young candidate to soldiership. In fact, the uniform appears as a sign of a dual membership, its supposed prestige enhancing people's dignity. Indeed, social outsiders feel much more like human beings in their uniform than in their rags (Booth, 1890; Brigou, 1994):

> I guess that our Haitian soldiers do not give the same meaning to the uniform. As they are undocumented and have no existence in France, it is for them a way of being someone. They are members of a community,

the Territorial Commander summarises. The uniform, by socialising people within a group, makes social outsiders become insiders wearing it as a sign of community membership. Those who were saved are to show salvation and to have others saved too, which Haitian soldiers do.

Seemingly, being a social outsider is equivalent to being a religious outsider and, *vice-versa* being a religious insider should make the individual a social insider. Thence, when wearing the uniform of the Salvation Army, Haitian soldiers can hide that they are actually social outsiders. Therefore, wearing it is a religious norm for conduct underpinned by obedience to the White master:

> When I commanded Paris Cœur de Vey, Haitians openly demonstrated their loyalty to the principles of the Salvation Army. It was as if they wanted me to assess that they were complying with the *Orders and Regulations*. When I told them that it was not my job to control them, they did not understand me. They just wanted me to assess their compliant conduct,

the former white minister of the Haitian parish remembers. Ethnicity then influences partly the balancing of the 'Witness & Collections account.

	Debit (To God)	Credit (God's net income)
Social work	W1 ≈ 0	
Demonstration before civil society	W2 > 0	
Uniform	W3 > 0	
Collection of souls (revitalisation of faith)		C1 > 0
Collection of supports		C2 > 0

Haitian comprehensive 'Witness & Collections' *account*

VII/ 2.4. Haitian fair 'Faith & Donations' *account*

Act II Stage 2 shows that Haitian Salvationists balance 'Faith & Donations' and subsequently honour the ninth article of the covenant.

> **I will** be actively involved, as l am able, in the life, work, worship and witness the corps, giving as large a proportion of my income as possible to support its

> ministries and the worldwide work of the Army.

The dean insists that they mostly donate for religious purposes, i.e. for the day-to-day expenses of their parishes, not for the performance of social work, which is consistent with Voodoo insights.

> We fund the Salvation Army. We fund our church. We expect our monies to be utilised for the completion of God's kingdom.

The dean specifies that they donated large amounts of money for the acquisition of hi-fi equipment enabling prayers and praises to revitalise people's faith. In other words, donations are a manifestation of what faith commands, when they witness to collect souls and supports: both balanced accounts are intertwined with each other.

	Debit (To God)	Credit (From God)
Faithfulness (God's kingdom) Response to appeals	D > 0	W > 0

Balanced 'Witness & Collections' related 'Faith & Donations' account

Consistent with the balancing of the '*Faith & Action*' account, only faith-related matters deserve interest, viz. witness. An offshoot thereof is that Haitians respond only partly to appeals for other types of donations, as the minister of the parish remembers:

> When the parish moved, I drew the list of needed items. I suggested every soldier tick the object that they would pay for. All of them selected items related to the service hall. None of them chose kitchen services or equipment for my office.

Haitian soldiers seem to dichotomise the direction of the 'Faith & Donations' account. Indeed, they mainly donate for religious purposes and neglect other needs. Nonetheless, I did not observe tensions *vis-à-vis* secular destinations; I just noted that these were not of concern,

community life taking place in the premises of the service hall. In fact, Haitian parishioners tend to reduce the church to the conduct of the service, outlining the ontological need for visible signs of God (Lévinas, 1969; 1987), as if they needed to ensure that their donations would actually serve to praise Him only.

> Their Sunday donations do not do not cover the amount of the bills – water, electricity and instalment. – Fortunately, the Territorial Headquarters subsidise our parish. Otherwise, I do not know how we would pay for all those.

Haitian soldiers do not donate for overhead expenses but devote their donations to sacred concerns, the former appearing as secular items taken over by the Territorial Headquarters. In fact, Haitian conduct reveals a paradoxical sacred-secular divide, as the central sanctuary (church leaders) is in charge of secular affairs rejected by believers. The paradox lies in probable disinterest in the origin of money, as

> God supplies!

Although they support the Salvation Army financially, they honour the ninth article of the covenant only partly.

> **I will** be actively involved, as l am able, in the life, work, worship and witness the corps, giving as large a proportion of my income as possible to support its ministries and the worldwide work of the Army.

The Sunday-collections-based '*Faith & Donations*' account is then unbalanced.

	Debit (To God)	Credit (From God)
Faithfulness Sunday donations	$D \approx 0$	$F > 0$

Unbalanced Sunday donations-based 'Faith & Donations' account

From the remarks of the minister, it stems that church leaders expect their flock to support the

denomination rather than the mere sanctuary. Here again, there are conflicting interpretations of the covenant: church leaders have a broad one, whereas Haitians have a narrower one. The latter explicitly stresses a sacred-secular divide between the mission and other programmes, accounting being unaddressed in the debate. Haitians seem not to fund secular items, because God will fund them anyway, expressing implicit beliefs in the existence of hidden funds at the Territorial Headquarters, as in the Uniting Church of Australia (Lightbody, 2000; 2003) or the Victorian Synod Church (Parker, 2002).

Haitian Salvationists are first generation undocumented immigrants. It is highly probably that they do not have assets to bequeath to the Salvation Army. Their faithfulness cannot be doubted, although they cannot balance the legacy-based 'Faith & Donations' account and honour the sixth article of the covenant partly.

> **I will** be a faithful steward of my time and gifts, my money and possessions, my body, my mind and my spirit, knowing that I am accountable to God.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Legacies	-	

Unbalanced legacy-based 'Faith & Donations' account

The total 'Faith & Donations' account stresses the prevalence of preferences for the *Sacred Sanctuary*, as if faithfulness and religiosity were visible features of Haitian ethnicity. In turn, non-manifestations thereof seem to be neglected and demonstrate no interest.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Sunday donations	D1 > 0	
Response to appeals	D2 > 0	
Legacies	-	

Comprehensive Haitian ‘Faith & Donations’ *account*

Haitians’ balancing of *Faith & Donations* is always underpinned by faith and fairness to the Salvation Army religious beliefs system and does not show peculiar ethnic influences. Unless these consist of faithfulness applying, Haitians’ donations responding to what faith commands.

	Debit (To God)	Credit (From God)
Employment	-	
Volunteering	-	
Faithfulness		F > 0
Social work	W1 ≈ 0	
Demonstration before civil society	W2 > 0	
Uniform	W3 > 0	
Collection of souls (revitalisation of faith)		C1 > 0
Collection of supports		C2 > 0
Faithfulness		F > 0
Sunday donations	D1 > 0	
Response to appeals	D2 > 0	
Legacies	-	

Comprehensive Haitian God *account*

Due to inherited voodoo perspectives and beliefs in sin and repentance, Haitian Salvationists are not embodied in social work activities and do not balance 'Faith & Actions'. Indeed, social work contradicts the structure of their faithfulness. However, the 'Witness & Collections' account is central, Haitians sharing their religious experience in everyday life practices and wearing the uniform as often as they can. In fact, I noted that conduct always referred to faith, Haitians being profoundly faithful people, even if they honour the covenant partly. In fact, they join the Salvation Army for its strong religious identity manifested in the uniform and witness operations. In conclusion, the Haitian ethnic group emphasises the intertwinement of the three sub-accounts: 'Witness & Collections' are partly derived from 'Faith & Actions', social work being the gateway between both, and are underpinned by 'Faith & Donations'. By faith, Haitian soldiers are not embodied in social work but donate to enable witness and collect new souls and supports: 'Witness & Collections' are central.

VII/ 3. Act II Stage 3: Congolese prayer-centric variation

This section introduces ethnic influences on the Congolese covenant honouring. In fact, Congolese ethnicity seems to be negritude driven, which stems from ancestry and transpires in kinship. Section 1 shows how Congolese Salvationists construct negritude-oriented ethnicity. Section 2 introduces how they balance the *Faith & Actions* account, while Section 3 deals with *Witness & Collections* and Section 4 handles *Faith & Donations*.

VII/ 3.1. Congolese ethnicity

The Congolese ethnic group is an urban post-colonial minority settled in France after the Congo became a sovereign State in 1960. Nowadays, Congolese are based at the periphery of large French cities where they can have an occupation, as the dean explains:

> As you know, we are living far in the suburbs. It takes a very long time for us to come. If there is traffic jam, it takes for hours.

Since the independence, French governments have maintained strong links with the former colony through participation in its economic development and political democratisation

(Marseille, 2001; 2005). Thence, one could intuit that ancestry in Congolese ethnicity would refer to remembrance of colonialism. Actually, Congolese ancestry relates to common roots in Africa (Asante-Darko, 2000; Baron, 1966; Echeruo, 1993), as a soldier explains:

> I graduated in Brazzaville and came to Paris where there are better jobs. But my family is still in Africa. My roots are there. But, people at Paris-Les Lilas are my family […] I am planning to return to Brazzaville within a couple of years, when I am a senior lawyer. Then, I can lead my own business at home.

Genealogically, Congolese are from Africa and still know the country. Indeed, they were born there and came to France incidentally. In France, the community incarnates their roots. Echeruo and Ansate-Darko consider that negritude is Congolese ancestry. Far from being a political stance, it is a set of emotions linked to the Black condition. Negritude is directed at any other Black sharing the same emotions. Negritude recalls that a Black person has his homeland in Africa and looks forward to visiting it again. Congolese ancestry reposes on that the individual is still African. Indeed, I noted tensions between Haitians and Congolese, the latter reproaching the former that

> You are not like us. Your are not Africans, you are not Black any more. Why should we consider you as our brothers or sisters? And please don't speak of the commonplace Christian love.

In fact, Haitians have become White and can no longer perceive the world as Black people do, because they have lost their Black condition. In fact, mongrels are excluded from Congolese solidarities instancing strong kin relations (Asante-Darko, 2000; Baron, 1966; Echeruo, 1993): the other *Black* is a *brother* or a *sister* and benefits from solidarities at home or within the expatriated community, while non-Africans are not of concern. When I came for the first time, I was introduced to the Congolese dean, who explained me how kinship works through his personal journey:

> When I arrived in Paris, I knew nobody. I went to the *Salle Centrale*. There, other Congolese helped me find an accommodation. Then, one of them gave me a job. Since then, I have been trading with Congo. Now, when new brothers or sisters come from Congo, I do the same.

Moreover, kin solidarities are much directed at the salvation of the soul of other Black

Africans (Bureau, 2002), Congolese churchgoers being concerned about gaining the soul of their *brothers* and *sisters* to the Lord. Therefore, they pray much for one another and often speak of God together, as once on Sunday, a Congolese woman made an announcement in the course of the service:

> With *X* and *Y*, we speak of God with our neighbours. As they are also from Congo, it is very easy. We have been able to have a couple of souls saved so far. For instance, *Z* has joined our parish so far.

Community membership is worth in Congolese ethnicity (Bureau, 2002), someone who is member of a community benefiting from kin solidarities and being saved. In fact, salvation comes exclusively from prayer, no other form of support being considered useful. For instance, when a Congolese woman explains to the dean that she has not been delivered the working permit for which she applied, he answers:

> You did not pray enough! God couldn't hear! That's why your expectations were not realised. Pray more and it will happen! Do not forget that our Lord accomplishes miracles!

Believing in the power of hope and prayer as capabilities of accomplishing miracles is a core feature of Central Africa's beliefs (Bureau, 2002; Chimombo, 1989; Ellison & Taylor, 1996; Shaw, 1988), which assumes that God always responds favourably to prayers. Subsequently, any bad condition is regarded as the offspring insufficient prayer. However, praying for the Other is a way of helping him accomplish miracles. Indeed, this operates as a transfer of faithfulness from hopeful people to hopeless others. Hence, efficient prayers can revitalise hope and faithfulness. Paradoxically, inefficient prayer can revitalise them though, for the evil is very strong and calls for deeper action.

At this stage, Congolese ethnicity might influence the way Congolese soldiers honour the covenant and practice accountability to God. It is likely that their religious practices would give no sense to social work. If prayer is central in the process of Salvation, there is no room for other forms of actions. Accordingly, social work would not be regarded as a useful device. This would lead Congolese soldiers not to be embodied in the social work of the Salvation Army. They would probably be neither working nor volunteering for their church. If they did

though, negritude would suggest that they direct their actions to other Black Africans first or exclusively. Likewise, the issue in negritude and in religious practices would suggest that Congolese soldiers do witness a lot and collect the soul of other Black Africans. Implicitly, the place of the church in Congolese ethnicity would suggest that Congolese soldiers donate much money to the premises of God's kingdom. Act II Stage 3 introduces the story of Congolese practices of accountability.

Act II Stage 3

Paris-Les Lilas, Paris, January 8th 2006, 2:30pm

This afternoon, after the service, the ministers are holding an extraordinary meeting. They are presenting to parish-goers the provisional 2005 annual report of the parish

The minister starts speaking:

'Last year, the second hand shop of the parish was open 4 days a week. Moreover, the soup distribution was a success. I wish there would have been some of you among the volunteers that did the social work of our parish.'

I can hear some protest in the hall. But the minister keeps on speaking.

'Similarly, very few of you were involved in Christmas collections. So, we collected very low amounts of money. I would like you to pray for the social work of our parish.'

One voice arises:

'Do you really believe that we have not prayed enough so far? Haven't you heard our public prayers on Sundays?'

The minister speaks again:

'However, I thank you very much for your prayers and for your generous donations to the parish.'

‘Hallelujah!’

‘Amen!’

VII/ 3.2. Congolese rhetoric on the ‘Faith & Action’ *account*

In Act II Stage 3, the parish does some social work and collectively honours the eighth article of the covenant made with God.

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

Nonetheless, the minister remarks that parishioners do not honour it individually, no Salvationists being involved in the social activities of the church. He explains this through a possible lack of prayers, which by essence should have enabled the accomplishment of miracles, viz. social work. Hence, questioning prayer in quantitative and qualitative terms implicitly imposes one single evaluation model of faith and commandments. Such intrusions annoy a soldier, who recalls how much they pray and are connected to God and considers that the absence of actions should not reflect a lack of faithfulness, even if the constitutional account is unbalanced.

	Debit (To God)	Credit (From God)
Employment	-	
Volunteering	-	
Faithfulness		F > 0

Unbalanced Congolese ‘Faith & Action’ account

In fact, faith can be reflected in other types of actions making sense to Congolese soldiers:

prayer. Congolese ethnicity influences accountability dually. First, belief that God systematically respond favourably to prayer makes social work useless, the latter being human interference in the divine accomplishment of miracles. Second, the minister's remark and soldiers' reaction reveal appropriation of a central feature in Congolese ethnicity (prayer) used as a control device.

When thanking his flock for their prayers and donations in Act II Stage 3, the minister stresses the second counterpart of witness: gift collection, which can be demanded of God among other things as health improvement, strength or mood, or blessings for other community members. Positive responses from the Lord reflect sufficient prayers, whereas negative responses point to a lack thereof (Ellison & Taylor, 1996; Ladd & Spilka, 2002), which the minister acknowledges:

> Thank you for your prayers. The Lord responded favourably and provided sufficient resources to pay for the rent of the building. Hallelujah!

Through their prayers, soldiers address the religious moment in a reflexive manner purporting to revitalise the Other's faithfulness, viz. the re-collection of His or her soul. In fact, prayer is accounted for debit (conduct) and potentially increases the Other's credit record (faith), which leads to increasing the value of God's kingdom (new souls as credit). In brief, the 'Witness & Collections' account can be balanced.

Although Congolese soldiers are not embodied, the social work of the parish is done without having recourse to external volunteers. Actually,

> My wife and I have to do all social work together. As our parish is not in Paris-city, it is very difficult for us to recruit external volunteers. At best, our children and officers from the Headquarters sometimes help us

the pastor testifies. Ministers take social work over in addition to their clerical or administrative tasks. Although they maintain collective faithfulness identical, they increase debit records (actions) and rebalance 'Faith & Action', their account replacing that of churchgoers. Their capacity as ministers makes them employee-likes of the Salvation Army; additional duties are considered volunteering. As they work and volunteer for the Salvation

Army at the same time, they can supply a parochial balanced account. However, the reason why the pastor does not call external volunteers is the geographical location of his parish. Therefore, he must re-allocate internal resources or be helped by the Territorial Headquarters, where controls and individual accounts are centralised.

> When a minister calls for immediate support, I look at the diary of all ministers in the region. Then, I call on their cell-phone those who are free and ask them for their support. Thanks to God, they always accept. We can deploy people within 30 minutes. Our military structure allows immediate reactions,

the Secretary for volunteering declares on TV (KTO channel). The coordination of resource transfers is manoeuvred by the centre. Demand and supply of volunteers are centralised at the Headquarters, which facilitates the mobilisation of supply-volunteers to replace deficient parishioners. Consistent with this, procedures are standardised: one format for personnel accounts (diary records and direct phone calls. Thereby, the Secretary for volunteering can search for available people (ministers) at the time specified and be advised of the balancing of the '*Faith & Action*' account in affiliates in real time. Moreover, external volunteers are by definition unfaithful people whose actions do not contribute to God's kingdom and whose presence in the premises of the church could be regarded as a profane intrusion into the *Sacred Sanctuary*.

Boulogne-Billancourt, 5 November 2006, 11:20am

> Today, I am attending the service in the Kinshasa parish. The minister recalls the events of the week. In particular, he deplores the lack of Congolese soldiers in social work.
>
> *As you cannot be embodied in our social work actions, I demanded backup from the Territorial Headquarters. The charity will provide me with 2 volunteers every week.*
>
> Suddenly, a protest starts. The Congolese dean speaks then out:
>
> *Major, is it normal that the daughter – the charity – controls the mother – the denomination? – We will never tolerate that external people do anything in our*

name!

Protests from the Congolese dean show that the ethnic group has appropriated the spirit of the Salvation Army accountability system: social work must be done only by Salvationists. Furthermore, the second remark on the charity controlling the denomination highilights a sacred-social dichotomy, the essence of the charity contradicting the minister's capability of accomplishing miracles on behalf of the Lord (Bureau, 2002; Shaw, 1988) through his flock's continuous prayers. Thence, the centralisation of decision-making at the charity is considered a trespassing of the divine realm (Bureau, 2002; Shaw, 1988), while centralised accounts at the Territorial Headquarters remain within the sanctuary. In conclusion, Congolese Salvationists do not formally balance *Faith & Actions*, social work challenging the possible offshoot of prayer, but honour the covenant in their way through continuous prayers enabling ministerial accomplishment of miracles, be it social work.

VII/ 3.3. Congolese 'Witness & Collections' account

Consistent with the formal unbalancing of *Faith & Actions*, Congolese soldiers cannot share their religious experience with social outsiders on the occasion of social work, which prevents from winning new souls or supports and honouring the ninth article of the covenant.

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

Both debit (witness) and credit records (soul collections) are blank, which is far from maximising God's net income and the value of His kingdom.

	Debit (To God)	Credit (God's net income)
Social work	-	
Collection of souls		-
Collection of supports		-

Blank Congolese 'Witness & Collections' account

However, they witness a lot before civil society through their prayers and praises, as a Congolese Roman Catholic admits:

> In Brazzaville, the Salvation Army is very popular, because of its original way of witnessing. Everybody knows that singing and dancing are typical for the Salvation Army. Its brass band often plays for public celebrations. Namely, they always play for the opening of the parliamentary year. As their performance is broadcasted, everybody across the country can hear their witness.

Congolese soldiers are used to witnessing to civil society, which can have collection of souls or donations as counterpart, if testimony convinces the Other. The Salvation Army is deeply anchored in Congolese civil society and expectedly in Congolese boroughs in France. Hence, the sole fact that soldiers demonstrate in the streets and share their religious experience with other Black Africans witnesses the presence of the congregation and can lead new souls to join. Indeed, Congolese religiosity rests on strong churches visible by everybody (Iannaccone, 1994; Marwell, 1996), viz. congregations grounded in everyday life and civil society.

Paris-Les Lilas 19 November 2006, 11:30am

> The readings from the Bible as well as the message are on witnessing before civil society. In the course of the service, the minister calls the Congolese dean onto the stage. He wants to make an announcement.
>
> *My brothers and my sisters, I would like to tell how my wife, my children and myself witness. In fact, we walk down the streets of our district with our Bible*

> *and with material on the Salvation Army. We stop pedestrians and suggest talking about Jesus. Our African brothers and sisters stop and talk. Hallelujah!*
>
> The assembly: *Hallelujah*!
>
> The minister*: Amen*! *Thank you Paul for your witness*.
>
> ———————————————————————————————————————

The Secretary for volunteering confirms that the phenomenon is not isolated and witnessing in one's borough is a Congolese custom.

> Our Congolese live quite far from the city centre. They witness a lot to other Black Africans in their districts. They organise public meetings and also sing and dance in the streets wearing in their uniforms.

Witnessing to other Black Africans in one's district confirms that the Congolese group is a sub-urban ethnic minority, whose members reconstruct their motherland in the same district (Eriksen, 1993). While witnessing there, they address other Black Africans, the commonality between them and the Other being obvious (both are black-skinned immigrants). Moreover, immigrants also generally are social outsiders (Fenton, 1999), which makes the social condition of the witness and of the Other similar too, as the pastor of the parish admits

> Almost all of my [Congolese] soldiers are social outsiders. They often do not speak French very well.

The witness only displays the image of a *religious same* to the Other (Lévinas, 1972; 1975): we both are Black Africans, which makes us *brothers* or *sisters*. As my religious experience does not deprive me of my negritude, my Black *brother* can see the compatibility of faithfulness and negritude and recognise himself in me. In fact,

> we were saved. Now, we serve for others to be saved. It is our duty as Christians!

the dean's spouse utters. Sooner or later, his soul can be won to the Lord. As Black Africans generously fund their congregation, future resources can be secured (Ellison & Taylor, 1996; Garner, 2000; Hofmeyr, 2002; Shaw, 1988). In other words, collecting new souls today

accrue the collection of financial supports. However, the performance of witness cannot be measured, as the Salvation Army accountability system does neither specify what civil society is nor how to witness to it, parishioners and ministers being responsible for these operations. Indeed, soldiers self-appraise their social capabilities and seem not to set collection targets, as if conduct were counting more than outcomes. Nonetheless, attempts to increase God's net income balances the 'Witness & Collections' account.

	Debit (To God)	Credit (God's net income)
Demonstrations before civil society	W2 > 0	
Collection of funds		C2 > 0

Balanced Congolese civil society-based Witness & Collections *account*

Ethnic insights convey the consistency of Congolese witness practices with the prescriptions of the Salvation Army accountability system. Indeed, people were saved and witness to have others saved. Through witness to other Black Africans, they can be ethnically convincing and collect new souls easily, Congolese religiosity being thus pervaded by Evangelical practices suggesting witnessing on every occasion in day-to-day life (Bureau, 2002; Hofmeyr, 2002). Obviously, the theology of the Salvation Army is compatible with these and both mutually support each other. Kinship directed at the Black Other helps understand the ease with which soldiers witness before civil society.

Congolese Salvationists wear the uniform, which should be worn proudly and used as a witness device. Those who do not wear it are remarked on their fault:

> Vassili! When you are here on Sunday, you have to wear your uniform. I know you: no red shoes, no pink tie, no purple shirt; only black shoes, white shirt and the Salvation Army tie and jacket!

The uniform can be connected to kinship and community membership. As in the Haitian case, it is the visible sign of affiliation to a micro-society: those who wear it are no longer social outsiders. Hence, the same mechanism as in Act II Stages 1 and 2 is operating: displaying

dual membership in the kin group and religious community leading to tight solidarities can attract new people.

	Debit (To God)	Credit (God's net income)
Uniform	W3 > 0	
Collections of souls		C1 > 0

Balanced Uniform-based 'Witness & Collections' account

Obviously, the wearing of the uniform operates as a norm for conduct consistent with the Salvation Army constitution and Congolese values, both supporting each other. Ethnicity and the Salvation Army accounting spirituality match. Indeed, although religious practices and beliefs do not allow the balancing of social work and collections, community membership as a value and the uniform as a norm enable collections through demonstrations before Black African civil society.

	Debit (To God)	Credit (God's net income)
Social work	W1 > 0	-
Witness to Black civil society	W2 > 0	
Uniform	W3 > 0	
Collection of souls (revitalisation of faith)		C1 > 0
Collection of funds		C2 > 0

Balanced 'Witness & Collections' account

VII/ 3.4. Congolese **'Faith & Donations'** *account*

In his final declaration (see Act II Stage 3), the minister expresses his gratitude to Congolese Salvationists for their donations, acknowledging that they honour the ninth article of the covenant and balance the 'Faith & Donations' account.

> **I will** be actively involved, as l am able, in the life, work, worship and witness the corps, giving as large a proportion of my income as possible to support its ministries and the worldwide work of the Army.

Congolese donations are directed at funding the parish general expenses, including social work (second hand trade and soup distribution):

> I know that my Congolese soldiers donate every Sunday as much as they can […] Of course, these donations are not sufficient to fund the parish. They do believe that they fund it all on their own. I didn't tell them that it's not the case. In fact, the Headquarters subsidise us,

the pastor rejoices. Conduct shows the intent to support the church action, donations being motivated by faith, even if amounts are lower than actual needs. Indeed, according to the minister, soldiers believe that they donate enough and are not aware of the actual parish financial needs. To avoid that they question their own faithfulness, he prefers letting them believe that faith suffices to fund the sanctuary to balance the 'Faith & Donations' account. Hence, positively interferes in their beliefs and confirms that they are believers capable of supporting their congregation and people fully socialised. Doing so, he presents himself as a spiritual coach, approximates the expectations of his flock and conducts himself consistently with his calculations. In other words, he practices church accountability to parishioners who subrogate God and himself, while he in turn subrogates them: the Sunday donations-based account reveals dual accountability relations.

	Debit (To God)	Credit (From God)
Faithfulness Sunday donations	G > 0	F > 0

Balanced Sunday collection-based 'Faith & Donations' account

In addition to Sunday donations, Congolese Salvationists also respond to appeals, which rejoices the supply-minister.

> January 28th 2007 was the world leprosy day. On that occasion, churches were calling for extraordinary donations. I launched an appeal amongst our Congolese community for that purpose. I did not set any targets and collected more money than usual on Sunday.

Congolese soldiers were called to donate for the worldwide cure of leprosy to honour the ninth article of the covenant. Consistent with the Salvation Army accountability system (see Act I Stage 4 on the Self-Denial Appeal), church leaders suggested the destination of donations. However, the latter should mirror faithfulness and tolerate no official approximation of what it commands. Effectively, parishioners face their own calculations and conduct themselves consistently with them. Thus, accountability is only a relation between the self and God, the former subrogating the Lord.

In Central Africa's religious practices, appeals for extraordinary support (be it physical or monetary) mean that evil spirits and daemons are stronger than anticipated. Thus, to fight them, the church needs more support (Bureau, 2002). In fact, bad times are times for manifestations of higher faithfulness, churchgoers being particularly responsive. Therefore,

> on the occasion of extraordinary appeals, I know that Congolese will donate more than usually. Even if they do not donate much, I know that they do their best,

the Chief Secretary notes. In fact, Congolese soldiers are steadily and readily supporting their

congregation as much as they can.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Response to appeals	G > 0	

Balanced extraordinary donations-based 'Faith & Donations' account

As for Haitians, social position does not allow to bequeath assets to the Salvation Army and to balance the legacy-centred '*Faith & Donations*' account.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Legacies	-	

Unbalanced legacies-based 'Faith & Donations' account

The Congolese way of balancing the 'Faith & Donations' account reveals the prevalence of faithfulness as the basis for conduct, be it financial, while donated amounts mirror social position as a sub-urban ethnic minority.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Sunday donations	G1 > 0	
Response to appeals	G2 > 0	
Legacies	-	

Balanced comprehensive 'Faith & Donations' account

In conclusion, ethnicity makes Congolese Salvationists honour the covenant partly. Inherited beliefs and religious practices make social work a secular intrusion into prayer and praises. Unsurprisingly, Congolese soldiers are not embodied in social work activities but support the minister through their prayers. Negritude-based kinship and worth community membership lead Congolese Salvationists to witness before other Black African selves to save their souls, such concerns about salvation being consistent with the Salvation Army accountability system. Unsurprisingly, they use the official device (uniform) to witness on every occasion in day-to-day life. Lastly, the balancing of *Faith & Donations* does not reflect ethnic influences, conduct being driven only by faith.

	Debit (To God)	Credit (From God)
Employment	-	
Volunteering	-	
Faithfulness		F > 0
Social work	W1 > 0	-
Witness to Black civil society	W2 > 0	
Uniform	W3 > 0	
Collection of souls (revitalisation of faith)		C1 > 0
Collection of funds		C2 > 0
Faithfulness		F > 0
Sunday donations	G1 > 0	
Response to appeals	G2 > 0	
Legacies	-	

Comprehensive Congolese God *account*

VII/ Closing curtain: End of Act II

In France, the Salvation Army accounts in Babel. Although White French, Haitians and Congolese entered into the same covenant with God, they honour it in different ways, revealing two styles of accountability. White French social struggle-based ethnicity prevents from honouring the covenant and balancing the 'God' account, whereas Haitians and Congolese ethnicities enable partial honouring. Both minorities unbalance the constitutional 'Faith & Actions' account for religious reasons and develop kinship-based solidarities suggesting alternative forms of actions. In effect, Haitian ancestry leads to regard collections as the kin revitalisation of faith and witness before their close *brothers* and *sisters*, whereas Negritude-based kinship makes Congolese witness before Black Africans only. Lastly, Haitians and Congolese balance *Faith & Donations* similarly: they donate on Sundays, respond to appeals in accordance with their capabilities and cannot but make legacies.

One question remains though: why do people stay in the Salvation Army? White French have started to quit and are likely to do it massively. Haitians and Congolese probably appreciate the spirit of Salvationism and recognise themselves in the practice of the congregation witness policy.

Chapitre VII. Trois variations sur le thème en France

La présente thèse a pour objet de répondre à la question *comment une conduite (religieuse) quotidienne met en évidence les influences de l'ethnicité sur des pratiques d'*accountability. A cette fin, ce présent chapitre appréhende la France comme un territoire dans lequel opère l'Armée du Salut. Elle n'est pas considérée comme un ensemble homogène, mais présente une carte ethnique comme représentation fractale de la diversité à l'Armée du Salut dans monde. Déjà en France, les chefs de l'Armée du Salut tiennent les comptes de Babel. L'Armée du Salut dans ce territoire est en effet constituée de trois communautés égales : des Blancs, des Haïtiens et des Congolais. Une telle diversité ne coïncide pas avec celle du pays. Le présent chapitre ne cherche pas à comprendre la divergence entre la diversité dans le pays et celle dans l'organisation. Il poursuit le seul objectif de cerner la construction ethnique et leur influence sur les pratiques d'*accountability* des trois groupes. Pour cela, il adopte un protocole systématique selon lequel pour chaque groupe l'ethnicité est présentée empiriquement, puis l'équilibre des trois composantes du compte Dieu est détaillé. Les influences de l'ethnicité sont intégrées à l'équilibre des comptes afin de cerner l'origine et le fonctionnement de celui-ci. Le chapitre est divisé en trois parties. Tout d'abord, le groupe des Blancs est étudié, puis celui des Haïtiens et enfin celui de Congolais.

Les Blancs

Empiriquement, j'ai pu constater que l'ethnicité des Blancs sur le territoire français reposait sur un sentiment d'appartenance à une classe dominée et prête à renverser le pouvoir en place. Cette parenté révolutionnaire s'appuie sur une croyance en la supériorité du libre arbitre issu des Lumières et sur une opposition farouche à l'autorité religieuse déclinée dans le principe de laïcité. Cela se traduit alors par le fait que les Blancs n'équilibrent pas le compte Dieu. La

laïcité se trouve guider les conduites quotidiennes, en ceci qu'ils ne s'investissent pas dans le travail social en tant que paroissiens. Ils déconnectent foi et actes, ces derniers relevant d'une sphère publique autre que la sphère religieuse privée (voir Arendt, 1961). De la même manière, on comprend aisément qu'ils ne puissent pas non plus équilibrer témoignages et collectes. La déconnexion ethniquement fondée des deux univers les empêche de partager dans l'espace public leur expérience religieuse et l'identité de leur congrégation. Aucun témoignage pendant du travail social ou devant la société civile ou à l'occasion du port de l'uniforme ne semble possible. La même logique voudrait que les Blancs en France ne fassent pas de dons à l'Armée du Salut. Les dons dominicaux et les réponses à des appels accusent de faibles montants, sans que pour autant la foi soit mise en doute.

Les Blancs en France mettent en évidence un style d'*accountability* dans lequel le respect de l'engagement est nul. La laïcité en tant que norme dictant les conduites met en lumière des conflits relatifs aux frontières des sphères publique et privée. La laïcité met en évidence des dichotomies entre la mission sacrée de la congrégation de l'Armée du Salut et le travail social de l'organisation caritative qu'on voit en elle. Ces dichotomies renforcent l'idée d'appartenance de classe, les paroissiens étant une classe par définition opprimée par les chefs religieux et par les travailleurs sociaux. En lien avec ce constat, les Blancs en France semblent rejeter par essence la conformité à une règle édictée par une classe dominante. Enfin, l'esprit des Lumières conduite ces Salutistes à récuser tout modèle d'évaluation de la foi imposé par l'extérieur. L'association de ces dimensions de l'ethnicité des Blancs en France empêche que le compte Dieu soit équilibré. D'où un engagement nul.

Les Haïtiens

Empiriquement, l'ethnicité des Salutistes Haïtiens repose sur une ancestralité et une parenté liées à l'esclavage (voir Glissant, 1997, ;Saint-Louis, 2002 ; Bebel-Ghisler et Hurbon, 1997). En tant que minorité issue de l'esclavage, les Haïtiens semblent conserver une peur du maître Blanc et une haine du traître Noir qui dictent leur conduite au sein de l'église. De même, les croyances et pratiques héritées du vaudou semblent influer sur leur conduite religieuse.

Dans ce chapitre, j'ai constaté que les Salutistes Haïtiens n'étaient impliqués dans aucune opération de travail social formel. En revanche, ils ont pu développer des solidarités très

fortes au sein de la communauté haïtienne. En effet, pour la plupart, ils sont des immigrés de première génération, parfois clandestins. Nombre d'entre eux viennent du même village en Haïti. La communauté reste relativement fermée sur elle-même et ses membres s'entraident. En revanche, aucun ne s'inscrit jamais pour des actions bénévoles au sein de l'Armée du Salut ni ne travaille pour elle. Là, les perspectives héritées du vaudou permettent de comprendre les conduites. Dans le vaudou, il convient de remercier Dieu de nous avoir faits pauvres et de souffrir. Cette condition vient nous rappeler notre condition de pécheurs qui exige que nous expiions encore et toujours le Péché Originel. Dans un tel contexte, le travail social n'a aucun sens, sinon interférer dans les commandements de Dieu. C'est pourquoi, il n'est guère surprenant que les soldats Haïtiens n'équilibrent pas Foi & Actes. Les actes commandés par l'Armée du Salut semblent en effet contredire les croyances et pratiques religieuses héritées. Le déséquilibre du compte revient à un acte de foi.

En revanche, ils semblent équilibrer Témoignage et Collectes. Corrélativement au déséquilibre structurel du compte Foi & Actes, les soldats haïtiens ne témoignent pas à l'occasion d'opérations de travail social. En revanche, empiriquement, j'ai relevé qu'ils témoignaient devant la société civile en toute occasion. Ils témoignent sur leur lieu de travail, dans la rue, à l'école au nom de l'Armée du Salut. Le débit est actionné. En lien avec les croyances et pratiques héritées du vaudou, toutes les âmes sont pécheresses et appellent à être sauvées. Pour cela, le croyant a la responsabilité de leur ouvrir les portes du Seigneur. Le témoignage et la collecte des âmes pécheresses deviennent centraux dans les pratiques vaudou (voir Saint-Louis, 2002 ; Bebel-Ghisler et Hurbon, 1997). Etant donné que ces actions sont permanentes, informelles et individuelles, l'Armée du Salut n'a pas les moyens d'évaluer systématiquement les contreparties que seraient de nouvelles âmes ou de nouveaux soutiens financiers. Ici aussi, l'évaluation du crédit révèle des difficultés. Mais les chefs de la congrégation et les pasteurs reconnaissent un très grand investissement dans des actions de témoignage. Enfin, les soldats haïtiens portent toujours et systématiquement l'uniforme de l'Armée du Salut. Ils le font aussi bien le dimanche que les jours où ils la représentent, témoignant ainsi en de nombreuses occasions. Le respect de la norme de l'uniforme relève de deux éléments de l'ethnicité haïtienne. Tout d'abord, il autorise l'appartenance à la communauté chrétienne. Or, cette communauté religieuse. Par ses aspects formels marque l'appartenance à une communauté dans laquelle l'individu pourra être soutenu spirituellement. Il est crucial d'appartenir à une communauté. En second lieu, le port de l'uniforme correspond à une norme édictée par les chefs blancs. L'héritage de l'esclavage et

la peur de la sanction que pourrait infliger le maître blanc sont tels que le soldat haïtien se conforme à la norme. Toutes ces considérations reviennent á considérer que les Haïtiens équilibrent dans l'ensemble Témoignage & Collectes.

Enfin, les Salutistes haïtiens équilibrent Foi & Dons. Chaque dimanche, ils donnent une somme constante. Ils répondent à chaque appel lancé par les chefs de l'Armée du Salut dans la mesure de ce que leurs moyens leur permettent. Aucun n'est en revanche dans la capacité de faire un legs. Dans le cas de ce compte, je n'ai relevé aucune influence directe de l'ethnicité. J'ai constaté que ce compte mettait surtout en évidence la foi des Haïtiens. C'est par la foi qu'ils donnent. Sur les dons, ils sont dans une relation de subrogation de Dieu par eux-mêmes.

Les Salutistes Haïtiens n'équilibrent pas Foi & Actes formellement, développent les débits de Témoignage & Collectes et équilibrent parfaitement Foi & Dons. Très clairement, le style d'accountability qui pourrait les qualifier est un engagement pariel.

Les Congolais

Au sein de l'Armée du Salut, l'ethnicité congolaise s'est construite autour de la négritude comme ancestralité (nos racines sont en Afrique) et comme parenté (notre frère est l'autre Noir), une croyance en la toute puissance de la prière et en la nécessité de sauver l'âme du frère Noir.

Les Salutistes congolais n'équilibrent pas Foi & Collectes dans un sens formel. En effet, ils ne sont impliqués dans les programmes de l'Armée du Salut ni en tant que salariés ni en tant que bénévoles. Pourtant, leur foi n'est jamais remise en cause. J'ai relevé empiriquement à de nombreuses occasions que ces soldats mettaient souvent en évidence l'insuffisance des prières pour expliquer une situation d'exclusion. Manifestement, Dieu est tout-puissant et répond systématiquement à la prière. Ainsi, une situation d'exclusion répond à un manque de prières. Le travail social n'a aucune utilité en cela qu'il ne pourra se substituer à la prière. En revanche, des solidarités de proximité se développement dans les quartiers qu'ils habitent. Vivant dans des quartiers peuplés de noirs africains, ils développent des solidarités fondées sur la négritude. Là, compte le bien-être du frère noir. Celui-ci mérite qu'on l'aide à obtenir

des papiers, à trouver un logement ou un emploi. Dans le même temps, on soigne son âme.

Les Salutistes congolais équilibrent Témoignage et Collectes. En n'étant pas investis dans les programmes formels de l'Armée du Salut, ce n'est pas à l'occasion d'actions de travail social qu'ils témoignent. En revanche, lorsqu'ils viennent en aide à un frère ou une sœur noirs, ils témoignent auprès d'eux. En outre, très investis dans la vie des quartiers qu'ils habitent, ils sont amenés à très souvent témoigner devant la société civile du quartier. Préoccupés par le salut de l'âme du frère noir, ils empreignent leur témoignage de négritude. En effet, la société civile le recevant est la société civile noire africaine. Enfin, les Salutistes congolais portent fièrement l'uniforme de l'Armée du Salut. Celui-ci manifeste l'appartenance à la communauté des enfants de Dieu. Il devient ainsi une norme de la communauté, soit la paroisse congolaise. En filigrane, on perçoit l'importance de l'appartenance à une communauté comme fondement de l'ethnicité. La manière d'équilibrer Témoignage & Collectes reflète donc des construits ethniques.

Enfin, les soldats congolais équilibrent effectivement Foi & Dons. Là, l'influence de l'ethnicité se fait nettement moins sentir que pour les deux autres comptes. En effet, c'est par la foi qu'ils donnent régulièrement le dimanche. C'est toujours pas la foi qu'ils répondent à des appels. La réponse à des appels semble refléter aussi une influence de la négritude : les Salutistes congolais semblent donner plus lorsque la finalité de l'appel est l'aide ciblée pour un pays d'Afrique noire. Enfin, ne disposant pas des moyens de faire des legs à l'Armée du Salut, ils ne le font pas.

Dans le cas des Congolais, l'ancestralité et la parenté se superposent pour guider les conduites. Les croyances et pratiques religieuses héritées influent également sur la manière dont l'engagement sera honoré. L'équilibre relatif de la foi et des actes, l'équilibre construit des témoignages et des collectes ainsi que de la foi et des dons manifestent un style d'*accountability* consistant en un engagement partiel. Dans le cas des Congolais, on peut retenir que la négritude et la prière sont les éléments centraux de l'ethnicité influant sur les pratiques d'*accountability*.

En France, le respect de l'engagement prend des formes variées, attestant ainsi de la diversité de la population de l'Armée du Salut dans le territoire. Ces trois formes de conduite révèlent à ce stade deux formes d'engagement. Les Blancs sont dans un mode d'engagement nul, tandis que les deux minorités sont dans un mode d'engagement partiel. Le caractère partiel se manifeste dans le fait que Haïtiens et Congolais n'équilibrent pas formellement Foi & Actes, mais développent des modes de conduite alternatifs. Dans les trois cas, on peut percevoir les influence de l'ethnicité. Chez les Blancs, l'identité de classe, la critique sociale et la laïcité comme norme de conduite sont au cœur des conduites. Chez les Haïtiens, on sent encore aujourd'hui des traces du passé d'esclaves et des relents de croyances et pratiques issues du vaudou. Chez les Congolais, on ressent très fortement l'importance de la négritude et de la prière. Effectivement, c'est dans la manière dont les individus se conduisent que ressortent les construits ethniques et les pratiques d'*accountability*.

Chapter VIII – Act III: German-speakers in Switzerland

Introduction

The dissertation purports to address *how everyday (religious) conduct reflects influences of ethnicity on accountability practices*, and this chapter handles the German-Swiss way of honouring the covenant. In Switzerland too, ethnicity is an issue, although there are no ethnic minorities in the Salvation Army, diversity consisting of the two historic linguistic groups inhabiting the country: German- and French-speakers (Bellanger, 2003; Campiche, 1971; Frijhoff, 2007). Though, due to limited access to people, I removed the French-Swiss community from the study, working only on German-speakers.

Section 1 introduces empirically Zwinglianism-based German-Swiss ethnicity. Section 2 deals with the German-Swiss way of balancing *Faith & Actions*, while Section 3 addresses the balancing of *Witness & Collections*, followed by *Faith & Donations* in Section 4.

VIII/ 1. The ethnic German-Swiss

The German area of Switzerland is the largest in the country: of 26 cantons and half cantons, 16 are German speaking, German-speakers representing 60% of the total population. Even in bilingual cantons (Bern, Basel, Valais), they are more in number than French-speakers (Weibel, 1987). In fact, since the birth of the Helvetica Confederation in the Middle Ages, they have been an autarkic rural ethnic majority across the country, since few cities were erected in the mountains (Lévy, 1997).

Ethnicity first rests on membership in the linguistic community, i.e. German-speaking group (Bellanger, 2003; Ossipow, 2003; Weibel, 1987), as the son of a minister explains:

> we cannot do anything with French-speakers. It is always complicated. I think that we do not have exactly the same views on religion and life […] We never meet with Italian-speakers: the Salvation Army does not operate in that Catholic canton.

Actually, French-speaking cantons are more influenced by Calvinism and subsequent theology of predestination, whereas bilingual cantons, Ticino and Graubünden have remained

Catholic, linguistic-religious affiliation being the base of kinship across the country (Weibel, 1987). Indeed, geography has made most cantons autarkic over centuries, while inter-cantonal exchanges have been limited. Families have expanded on-site, which formed blood-based kinship, which unsurprisingly results in solidarities, if any, addressed to other natives. However, these seem not to be necessary, as

> German cantons are not really concerned with poverty, refugees or addictions. It is more problematic in the Western cantons. Our homes are generally community wellbeing-oriented. The homes you visited are good examples for the phenomenon.

Solidarities seem not to make sense to German-Swiss ethnicity considering poverty and misery inexistent, as the Secretary for the German-speaking area confirms:

> The Salvation Army here is a church for the upper-middle class and the upper class.

The Salvation Army in Switzerland is composed of social outsiders, who have already been saved, as the Chief of the Staff instances with his nephew's journey:

> Lukas' father is the president of the Hall of Justice of Zürich Canton. It is the highest position in the country.

Although this case is extreme, it is representative for the social composition of the Salvation Army in the German-speaking area: Salvationists are full members of civil society and consider themselves saved, as Lukas expresses:

> My position in society reveals that God saved me: I accepted and followed His plan. Through my position, I can pray and payback Him easily.

God is merciful and offers His grace to everybody for free, the self being responsible for understanding and accepting it. Until it does, it will not benefit from the His blessings, which stresses the impossibility of structural or long-term misery and poverty. In fact, the believer must respond to God's calling (*Beruf*) manifested through high occupations (*Beruf* as well (Weber, 1921)) and compensations. Indeed, the higher position and compensation are, the more pleasant to God the believer is, which reveals that

> our practices are not very different from those of the Official [Zwinglian] Church. We are profoundly Protestants.

Except the central cantons (Uri, Schwytz), that have always been Roman Catholic, others adopted Luther's doctrines just after he issued them. Yet, Zwingli, the founder of Swiss Protestantism mocked German Lutherans whom he regarded as *drinkers of God's blood and worshippers of a baked God* ((Gerrish, 1988), p.378). Therefore, he argued that faith did not require any form of Eucharist, be it symbolic, and should rest only on belief in God and thankfulness for all His blessings. In fact, gratitude should be manifested through prayer *qua* divine language and payback, the latter requiring sufficient compensations. Thence, labour has stepwise been considered the highest value in German-Swiss ethnicity: as work leads to social positions, it facilitates high paybacks, viz. demonstrations of deep faithfulness. Therefore, German-Swiss are much concerned about securing salvation through high refunds (Bellanger, 2003; Campiche, 2003; Frijhoff, 2007), as the Secretary for Social Work notes:

> For most of our soldiers, job prevails over everything else and is considered the highest demonstration of faith. As you know, this relates to our roots: early Protestantism.

Indeed, German-Swiss consider their country the cradle of the Reformation and Protestantism in Europe (Frijhoff, 2007; Ossipow, 2003; Weibel, 1987). Thence, basics of Protestantism apply to faith management: as the very privacy of the believer, it is a matter between him and God allowing neither external intrusion nor appraisal. In fact, only the self makes decisions re conduct,

> German-speaking soldiers [being] very much concerned about participative democracy and consultation. Therefore, we have introduced such democratic institutions. Unlike all other countries, the cabinet is composed of seven members, instead of two […] In practice, decision making is left to the Salvation Army in cantons. Federalism totally applies.

German-Swiss claim the exercise of free will and reject supra-individual authority, but God (Hood, 2000; Ossipow, 2003; Weibel, 1987). Thus, organising German-Swiss requires participative democratic institutions (Hood, 2000, p.21): referenda, unanimity and

decentralisation. Consistent with worth democracy and kinship, all individuals are equal, no collective decision being imposed to all without consensus. If all society members cannot be consulted, the local collective level (canton) may react through provisory decisions. If the latter cannot act, a supra-local level (federation) does. In brief, German-Swiss ethnicity suggests that the *subsidiarity principle* applies (Weibel, 1987), as the Territorial Commander told me on several utterances:

> I am a shepherd; I am the Evangelist. I am in no way a leader. I can insufflate things, but *in fine* people decide for their own sake. If they cannot, divisional commanders may insufflate things, but soldiers validate.

The assembly of organisational members validates, representatives controlling that management honours the opinion and preferences of the basis (Hood, 2000). In fact, controls are discussed, negotiated and voted.

In conclusion, some propositions can be formulated regarding the German-Swiss way of honouring the covenant, Zwinglian ancestry and beliefs preventing from complying with the requirements of the Salvation Army accountability system. Indeed labour as manifestation of faith should lead German-Swiss soldiers not to volunteer or work for the congregation, social work being in no way the highest position in society. Moreover, linguistic kinship associated to belief in objectless poverty should make social work nonsense. Lastly, Zwinglianism-driven participative democracy should lead to reject organisational evaluation models and guidelines interfering with the believer's free will. Hence, German-Swiss soldiers are unlikely to balance the *God* account systematically. If they do, it is by faith rather than by loyalty to the congregation. As the individual is the base of German-Swiss ethnicity, the incident below opens Act III with a conversation on faith and actions.

Act III Stage 1

Zurich, the Yellow Cross, May 22nd 2007

Supposed to be a lonely homeless man, I am suggested going to the Yellow Cross. After I passed the threshold, I entered into a large tearoom, where windows are dressed with old-style yellow curtains. Everywhere in the room, men are sitting in large sofas. Before them, there are hot beverages. I am supposed to be dirty, hungry and tired. A man, wearing the uniform of a Salvation Army officer, offers me a seat and a cup of tea, sits in front of me and speaks first.

'*We accommodate people during working hours, so that they have a place to spend the day. We offer some friendship and tea or coffee…*'

'*Are you working alone here? Are there no Salvationists helping you?*'

'*In fact, none of them does. They say they do not have time because of their job. Hence, I have to recruit volunteers outside the Salvation Army. Fortunately there are many young people willing to help.*'

'*So, Faith & Action, does it make sense here in Zurich?*'

'*It does. In fact, the soldiers of Zurich Zentral donate large amounts of money to this home. So, I can service and furnish it, as you can see. If I say that I am intending to organise a religious event here, they donate much more and, I always have surpluses.*'

At 6:00, the Yellow Cross is closing. The minister gives me his visit card and the address of a home where I could spend the night.

I go to the address I was indicated. There, at the reception, I explain that I am looking for a place to overnight. The manager gives me a key.

It is on the sixth floor. The lift arrives directly in your flat.

> When I arrive on the sixth floor, I enter into a 200 square feet room. It is an open wardrobe. I walk the steps on the right. Upstairs, I enter into 500 square feet room. I look around me and see only one bed. This flat is only for one guest. I leave my stuff on a modern leather sofa and run to the bathroom. It is also private. Before falling asleep, I spend several minutes understanding how to adjust the electric couch with the remote control. After that long day, I can fall asleep.

VIII/ 2. Unbalanced German-Swiss '*Faith & Actions*' account?

At the Yellow Cross, homeless men have a place to stay during the day. As insiders go to work in the morning and leave in the late afternoon, they do. Welcoming people, offering them a drink, a place to stay on working hours and some company are the duties of that home. Accommodation is explicitly not; therefore the manager gives me another address where I can overnight. Thence, the Yellow Cross formally honours the eighth article of the covenant.

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

Act III Stage 1 identifies no Salvationists working or volunteering at the Yellow Cross, which the manager confirms as a general problem across the country where German-Swiss soldiers are not embodied in the social work of the Salvation Army.

> Therefore, we have to recruit volunteers and employees outside,

the Secretary for social work regrets. Actually, my question on '*Faith & Action*' outlines that parishioners do neither honour the covenant nor balance the 'Faith & Actions' account, social work being recorded for zero.

	Debit (To God)	Credit (From God)
Employment	-	
Volunteering	-	
Faithfulness		F > 0

Unbalanced German-Swiss 'Faith & Action*' account (Salvation Army standards)*

The manager of the Yellow Cross explains the non-involvement of German-Swiss through concerns about their occupations, which another officer in Basle confirms:

> They are more concerned about their job, their house and their family than about social work.

Though, they honour the fourth article of the covenant, as if looking for their families were the main commandment from their faith.

> **I will** maintain Christian ideals in all my relationships with others: my family and neighbours, my colleagues and fellow Salvationists, those to whom and for whom I am responsible, and the wider community.

Indeed, nobody can know what God told them and interfere in their relation to Him, which prevents from judging conduct:

> We may not discuss our soldier's faithfulness. What they do is a matter between God and them. We may not interfere. We just observe that the commandments of their faith do not match our needs,

the Secretary for social work admits. Concerned about their job, German-Swiss Salvationists approximate God's will and conduct themselves accordingly when they choose the highest possible social position and wage. Such conduct demonstrates practices of accountability to oneself (Jacobs & Walker, 2004) and is self-explaining: German-Swiss soldiers are unlikely to work for the Salvation Army, if the wage policy does not give access to the highest

possible social positions and compensations. Indeed,

> the highest wage is four times as high as the lowest. I must admit that it is not very competitive,

the Secretary for Human Resources explains. The highest responsibilities in the Salvation Army are rewarded similarly to the lowest, salaries being disconnected from social responsibilities. Hence, occupations within the congregation seem less competitive than God's offers, which faithfulness orders to accept.

Likewise, German-Swiss soldiers do not spend time volunteering for the Salvation Army, but look after their families or do their job. At Zurich Zentral parish, the minister conducted a survey on possible involvement in social activities and asked soldiers if they would volunteer. Their responses were almost unanimous:

> I do not have much time. No more than once a month!

As German-Swiss soldiers are not embodied in social activities, ministers and home directors recruiting volunteers or employees outside the Salvation Army to perform social programmes. For instance, in Basle,

> I recruited a Moslem cleaning lady and an atheist cook for my men's home. As they are not in contact with our guests, it is not a problem,

a home manager regrets. As for White French, external people allow to increase action records in books without altering faithfulness. In fact, German-Swiss non-embodiment in social work reflects twofold Zwinglian influences. First, faith is the privacy of the individual and cannot be appraised externally, actions being commanded only by God. Faithful conduct is the consequence of the approximation of His will by the individual and reflects, who subrogates Him and practices accountability to himself. Second, working or volunteering for the Salvation Army contradicts the value of labour directed at highest social position. Indeed, if employed by the Salvation Army, German-Swiss soldiers cannot make the best use of their skills and be pleasant to God. Likewise, volunteering has an opportunity cost: volunteers do not earn money to honour God, which is accentuated by the quasi-absence of poverty and misery from German-speaking cantons. Given the social structure of the area, their conduct

does not contradict the constitution of the Salvation Army. If any contradiction, it has been spiritual so far.

VIII/ 3. Useless German-Swiss 'Witness & Collections' account?

German-Swiss do not witness while doing social work and can subsequently collect no souls or support, leaving the 'Witness & Collections' account unbalanced. Even recourse to external volunteers leaves debit (witness) and credit (collections) records blank, as their involvement in social work is not based on faith. In brief, the total of the 'Witness & Collections' account is zero, which does not honour the eighth article of the covenant.

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

	Debit (To God)	Credit (God's net income)
Social work	-	
Collection of souls		-
Collection of supports		-

Unbalanced German-Swiss 'Witness & Collections' account

> Given their occupations, our soldiers donate very much money. We record surpluses. We are one of the twelve territories with positive accounts. Accordingly, we support financially other territories and we re net contributors to the budget of the International Headquarters. For instance, we donates CHF10,000,000 after Tsunami devastated South-East Asia,

the Secretary for finances explains. The social position of German-Swiss soldiers enables that they support financially their congregation and make it self-standing. Accordingly, the collection of financial support is not an actual need, while low demand for social services in the country leads to low expenditures. The surpluses made are used to subsidise the

International Headquarters and some other territories in financial need, which reinforces the usefulness of support collection. Two phenomena can help understand this statement. First, the absence of poverty and misery results in the Salvation Army needing little money for social work, the latter being directed at enhancing people's wellbeing or comfort. Second, German-Swiss apply Zwingli's doctrines and work to refund their congregation with thanks to God for all His blessings. What about new souls joining?

> Collecting whom? Why would people join the Salvation Army? They have an occupation, they have a home, they have money. They have already been saved. They do not need us,

the minister responds provokingly. Historically, social outsiders have joined the Salvation Army, while insiders have no reasons to do so. Implicitly, the remark on people's occupation and salary evidences such a Zwinglian belief in the impossibility of poverty and misery if the individual follows God's plan. Therefore, nowadays, the absence of poverty and misery from German-speaking cantons gives no reason for people to join the Salvation Army. Professional and social success reflects beliefs in past salvation: from now on, their souls no longer need to be collected; German-Swiss Salvationists have no more reasons for witness. Perhaps because the collection of souls and support is not an issue, German-Swiss Salvationists consider demonstrations before civil society and the uniform useless.

Zurich Congress Hall, 8 May 2007, 3:00pm

> For two days, the congress of the Salvation Army is celebrating the 125th anniversary of the church in the country. I am discussing with a friend.
>
> Me: *It is a pity that this year the Salvation Army does not demonstrate in the streets. I really liked it.*
>
> Simon: *You know, it has become less and less useful. People know us and do not need join a new church. They have theirs.*
>
> The Secretary for Communication, who is close to us, confirms this:
> *It was quite expensive and for peanuts. Our demonstrations had no outcome. So, we stopped.*

The soldier and the Secretary for Communication convey a collective appropriation of the impossibility of soul collections and the uselessness of witness. Thus, German-Swiss Salvationists actually do not witness before civil society any more and prefer being faithful stewards of God's resources, such utilitarian practices upholding the honouring of the fourth article of the covenant. Notwithstanding, the eighth is not, the 'Witness & Collections' account equalling zero.

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

	Debit (To God)	Credit (God's net income)
Demonstration before civil society	W2 = 0	
Collection of souls		C1 = 0

Unbalanced civil society-driven 'Witness & Collections' account

Unsurprisingly,

> Our soldiers do not like wearing the uniform. It happens that they do on special occasions. We do not force them, as it does not impact on faithfulness,

the Chief Secretary notes. German-Swiss soldiers do not like wearing the duty suit, insofar as they are materially not on duty. Their current social and professional situation prevails and they do not want to be assimilated to the historical Salvation Army, i.e. a church for outsiders, although

> the uniform of the Salvation Army is very well known in the country. It is but not very popular, because it displays the image of a church for the poor,

the Secretary for Evangelisation remarks. Moreover, wearing the uniform does neither give rise to prejudice in faith nor matches what God actually commands. Therefore, German-Swiss

cannot agree to wear it on principle, management by coercion being incompatible with such individualistic views on faith inherited from Zwingli.

	Debit (To God)	Credit (God's net income)
Social work	W1 = 0	
Demonstration before civil society	W2 = 0	
Uniform	W3 = 0	
Collection of souls		C1 = 0
Collection of supports		C2 = 0

Comprehensive German-Swiss 'Witness & Collections' account

VIII/ 4. Surpluses in the German-Swiss' 'Faith & Donations' account

Act III Stage 1 demonstrates that German-Swiss Salvationists donate much money to their church and honour the ninth article of the covenant.

> **I will** be actively involved, as l am able, in the life, work, worship and witness of the corps, giving as large a proportion of my income as possible to support its ministries and the worldwide work of the Army.

According to the minister, German-Swiss Salvationists donate enough money to fund the home, donations expressing in monetary terms the faithfulness of the believer (Hardy & Ballis, 2005; Irvine, 2005; Jacobs, 2005; Quattrone, 2004a): the higher the donations are, the higher the total of the 'Faith & Donations' account is. German-Swiss soldiers self-appraise God's needs and donate accordingly, their evaluations being possibly higher than actual needs and mirroring high faithfulness.

> Our soldiers always donate much when we raise funds. We can do high quality social work. Even after we invested in top quality equipments, we still have

> surpluses,

The Secretary for Communication and Fundraising rejoices. Churchgoers' position in society and salary received allow that they donate much to the Salvation Army and confirm Weber's (1921, 1922) claim that donations from people occupying the highest social positions and relate to the Protestant ethic manifested in stewardship of God's gifts. Indeed, the social insider is indebted to God for His blessings and must balance the statement through regular donations to his congregation. The Salvation Army accountability system suggests that the believer evaluates God's gifts and their counterpart, which is consistent with Zwinglianism: the more the self received from God, the more it is inclined to donate. Hence, donations mirror faith only and are structurally disconnected from actual needs.

> If I say that I am intending to organise a religious event here, they donate much more,

the manager of the Yellow Cross notes. Hence, the issue of refunding the religious community is particularly visible in higher donations for religious purposes, e.g. Sundays or extraordinary religious events. Indeed,

> if we are solicited for social purposes, we donate money. It is our accountability to God that we do. If we are solicited for religious purposes, we donate twice more,

a soldier summarises: faith and Sunday donations are balanced.

	Debit (To God)	Credit (From God)
Faithfulness Sunday donations	D1 > 0	F > 0

Balanced Sunday donations-based 'Faith & Donations' account

The consolidated surpluses of the Swiss territory are utilised to fund international projects, deficit territories and the International Salvation Army.

> when someone wants to donate money to the Yellow Cross, I must redirect them to the Territorial Headquarters. Then, they send me the donated amount. Finally, I have to report to them my expenditures. If I have surpluses, I must refund the Territorial Headquarters.

the manager of the Yellow Cross explains. Before being transferred to the International Headquarters, surpluses are reported from homes and parishes to the Territorial Headquarters. The financial flows in the Swiss territory outline controls centralised at the Territorial Headquarters, where

> We allocate exactly the amount we perceived. Centralisation is the sole device for control that we can have here in the Swiss territory. We can know how much parishes and homes earn and spend.

the Secretary for finances says. In a country characterised by federal structures and decentralisation, centralised and coercive controls are not tolerated (Hood, 2000) and can at best be loose (Covaleski & Dirsmith, 1983). Therefore, alternative federal controls are sought for, through centralisation of donations, which should discipline local managers (Roberts, Sanderson, Barker & Hendry, 2006). In fact, such transparency in money transfers facilitates the traceability of donations by faithful donors through church leaders' approximation of God's will.

	Debit (To God)	Credit (From God)
Faithfulness Responses to appeals	D2 > 0	F > 0

Balanced appeal-based 'Faith & Donations' account

Given that German-Swiss donate high amounts of money to the Salvation Army, one could expect them to make legacies too. However,

> as the Salvation Army is rich, we are not very much concerned about legacies. In addition, our soldiers always donate more than needed when we launch

> appeals. Therefore, we do not really suggest them making legacies and we count of few of them,

the Secretary for finances admits. German-Swiss soldiers do not make legacies to the Salvation Army, because their regular faithful donations and generous responses to appeals are sufficient *per se*. In other words, they do not need to balance the legacy-based 'Faith & Donations' account, because they overbalance the Sunday donations- and appeals-driven accounts.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Legacies	D3 ≈ 0	

Unbalanced legacy-based 'Faith & Donations' *account*

Thus, the imbalance of the legacy-based '*Faith & Donations*' account does not question the balancing of the overhead account.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Sunday donations	D1 > 0	
Responses to appeals	D2 > 0	
Legacies	D3 ≈ 0	

Comprehensive balanced 'Faith & Donations' account

Closing curtain: End of Act III

The analytic representation of German-Swiss accounts shows that they do not honour the covenant. They are not embodied in social work activities and do not witness to collect souls or supports. However, they donate high amounts of money to the worldwide work of the Salvation Army.

	Debit (To God)	Credit (From God)
Employment	-	
Volunteering	-	
Faithfulness		F > 0
Social work	W1 = 0	
Demonstration before civil society	W2 = 0	
Uniform	W3 = 0	
Collection of souls		C1 = 0
Collection of supports		C2 = 0
Faithfulness		F > 0
Sunday donations	D1 > 0	
Responses to appeals	D2 > 0	
Legacies	D3 ≈ 0	

Comprehensive German-Swiss ‘God’ *account*

In conclusion, German-Swiss Salvationists do not honour the covenant. Zwinglianism-based beliefs in the non-existence of misery and poverty prevent embodiment in social work activities. The ‘Faith & Actions’ account cannot be balanced, which is further manifested in

the structure of German-Swiss society, wherein people havin high occupations and salaries were already saved. In fact, there are no new souls to collect, which leaves no room for witness. Yet, German-Swiss soldiers donate much money to the Salvation Army. However, these funds can structurally not support the completion of the denominational project, since it does not exist. Hence, the balancing of *Faith & Donations* is only formal. In brif, German-Swiss do not honour the covenant, because the main traits of their ethnicity are not compatible with the rationale of the Salvation Army.

Chapitre VIII. Germanophones en Suisse

La présente thèse a pour objet de répondre à la question *comment une conduite (religieuse) quotidienne met en évidence les influences de l'ethnicité sur des pratiques d'*accountability. Le présent chapitre s'intéresse à ces enjeux dans le seul cas du groupe ethnique que représentent les Germanophones en Suisse. Ils représentent le groupe ethnique historique majoritaire du pays. Selon la typologie d'Eriksen (1993), on pourrait les considérer comme une majorité ethnique rurale dans le pays.

Un élément central dans l'ethnicité des Suisses Allemands, tant empirique que théorique, tient au fait que les cantons germanophones représentent le berceau du Protestantisme européen. L'ancestralité suisse allemande repose sur le fait que Zwingli n'a pas reconnu le Pape et a introduit les thèses de Luther dans le pays. Alors que Luther n'entendait que réformer le Catholicisme, Zwingli a ouvertement engagé les Suisses Allemands à quitter l'Eglise catholique pour construire une église entièrement réformée. L'ancestralité de Zwingli se manifeste dans les croyances et pratiques religieuses héritées du groupe ethnique. Selon l'héritage de Zwingli, la grâce divine et les bienfaits de Dieu se manifestent dans la réussite sociale exprimée par le travail. Une fois que le croyant a pris conscience des bienfaits divins, son *accountability* consiste à mesurer de lui-même comment il le remerciera. Les remerciements consistent alors en louanges, en prières et en dons pour la congrégation. La misère et la pauvreté ne peuvent exister si chacun exerce ses talents et met ses dons au service de Dieu quotidiennement. Dans l'ethnicité suisse allemande, la parenté se manifeste en termes linguistiques : le cousin et la cousine sont d'autres germanophones. Les francophones sont considérés comme des étrangers, parce qu'ils ne parlent pas la langue.

Les Salutistes suisses allemands n'équilibrent pas Foi & Actes, tels que préconisés par le système d'*accountability* de l'Armée du Salut. Ils ne s'investissent pas dans les actions de travail social de leur église, ni en tant que salariés ni en tant que bénévoles. Dans cette

communauté ethnique, l'Armée du Salut est une congrégation de classes moyennes supérieures. Particulièrement préoccupées pas l'exercice de leur profession et la gratitude envers Dieu, ils font un arbitrage permanent en faveur de leur métier. Celui-ci étant plus lucratif qu'un emploi à l'Armée du Salut, ils ne travailleront pas pour elle. De même, une heure de bénévolat est une heure de moins consacrée à l'exercice professionnel de ses talents. On peut alors percevoir deux influences zwingliennes dans le déséquilibre structurel du compte Foi & Actes. En premier lieu, on perçoit l'enjeu de l'utilisation des talents dans l'exercice d'une profession. L'arbitrage en défaveur du travail social est cohérent. En outre, la croyance dans l'impossible pauvreté rend caduque toute velléité de travail social ; au moins dans les cantons germanophones. Face à une demande quasi-inexistante de prestations sociales, il n'est besoin d'actes. La conduite des Salutistes Suisses Allemands, déséquilibre du compte constitutionnel, ne contredit pour autant pas la spiritualité de l'Armée du Salut.
De même, les Salutistes suisses allemands n'équilibrent pas Témoignage & Collectes. À nouveau, les perspectives zwingliennes permettent de comprendre les conduites. Ne s'investissant pas dans du travail social, celui-ci ne peut être une occasion pour témoigner. Du fait de l'ancestralité zwinglienne et de sa mise en pratique dans la position sociale élevée des Suisses Allemands, même en dehors de l'Armée du Salut, le salut de nouvelles âmes emble ne pas être un réel enjeu. Collecter n'est pas non plus un enjeu, puisque les Salutistes suisses allemands contribuent largement au financement de leur congrégation par principe. Le crédit du compte semble n'avoir aucune importance aux yeux de ces soldats. Ainsi, il n'est pas utile de manifester devant la société civile : les âmes sont considérées comme déjà sauvées ! Le port de l'uniforme ne présente aucune utilité non plus. De fait, les Salutistes suisses allemands ni ne manifestent devant la société civile ni ne portent l'uniforme. Les débits du compte sont nuls. La valeur du compte est alors proche de zéro.

En revanche, les Salutistes suisses allemands donnent largement à l'Armée du Salut, aussi bien le dimanche que lorsque des appels sont lancés. Ils font aussi des legs, lorsqu'ils n'ont pas d'héritiers. Conformément aux prescriptions de Zwingli, ils expriment leur gratitude en finançant leur congrégation pour l'avènement du royaume de Dieu. Foi & Dons sont structurellement équilibrés.

Je constate que les Salutistes suisses allemands n'honorent pas l'engagement. Leur conduite

issue des construits ethniques se traduit par un engagement nul. Le compte Foi & Dons existerait quand bien même les deux autres ne seraient pas intégrés au système d'*accountability* de l'Armée du Salut. L'engagement nul apparaît comme une conséquence de l'ancestralité zwinglienne et des croyances et pratiques héritées. Foi & Actes ne peuvent être équilibrés selon la constitution de l'Armée du Salut. Témoignage et Collectes ne font pas plus de sens. Quant aux dons, ils sont une composante essentielle de l'ethnicité suisse allemande. En un sens, l'ethnicité suisse allemande issue du zwinglianisme n'est pas compatible avec l'essence de l'Armée du Salut, expliquant l'engagement nul de ces soldats.

Chapter IX – Act IV: Duos in the United Kingdom

Introduction

The dissertation purports to address how *everyday (religious) conduct reflects influences of ethnicity on accountability practices*. This chapter will provide a first insight by emphasising the way the covenant is honoured in the United Kingdom, which should result interesting in two respects. First, it is the country where the Salvation Army was born and has developed. Hence, scrutinising accountability practices within the ethnic group that designed and controlled the organisation can serve as a reference mark for all other forms of practices. Consistency with the requirements of the accountability system should highlight an ethnic continuum. Second, like France, the UK territory is ethnically heterogeneous: though WASPs are the historic majority, other ethnic groups operate too, segregation of various communities from one another possibly revealing differing ways of honouring the covenant. From a Salvationist viewpoint, the UK territory conveys mainly two ethnic communities: WASPs and Zimbabweans. For each group, ethnic identity is first informed with empirical material supplemented with prior works in anthropology. Then, the honouring of the covenant is scrutinised through focus on the balancing of *Faith & Actions*, *Witness & Collections*, and *Faith & Donations*. When ethnicity influences on the covenant honouring appear obvious, they are instantly introduced. On the contrary, if they are not evident, they are discussed in the section concluding paragraphs. Section 1 introduces the WASP style, while Section 2 addresses Zimbabwean practices.

IX/ 1. The WASP variation

This section should differ from the presentation of the other six ethnic groups, ethnicity of the Salvation Army founders and leaders matching the identity of WASP parishioners. Hence, Section 1 arrives at the essence of the Salvation Army: WASP ethnicity consists mainly of Salvation Army-based ancestry as well as of the respect of traditions as a value. Section 2 shows how WASPs balance *Faith & Actions*. Section 3 addresses how WASP Salvationists balance *Witness & Collections*. Lastly, Section 4 focuses on how they balance *Faith & Donations*.

IX/ 1.1. The ethnic traditional WASP

Historically, WASPs have constituted an urban majority ethnic group in the United Kingdom, industrial revolution attracting people to cities, where the working class was born (Lafargue, 1907; Marseille, 2001; 2005; Marx & Engels, 1847). As the currency of WASP ethnicity relates to Capitalism and the birth of the working class, ancestry and kinship should be manifest (Young, 2007), the Chief Secretary stating that

> in our parishes, we have dynasties of Salvationists. Most of our soldiers have ancestors who knew William Booth and who contributed to the foundation of the Salvation Army. In their families, there has always been one officer of the Salvation Army.

WASP Salvationists' ancestry relates to the history of the Salvation Army itself, which was founded in East London in the late nineteenth century (Sandall, 1947; 1950). Actually or mythically, their ancestors were outsiders (teenager mothers, homeless or alcohol-addicted people, etc.) harangued by William Booth to raise the mission. Henceforth, they *conducted war* against poverty and misery, survivors being rewarded twice. First, they became social insiders. Second, *qua* founders of the congregation, they have been acknowledged in organisational books as modern times apostles, while William Booth is nowadays still honoured as a modern times prophet (Brabant, 1948; Goût, 1955; Weber, 1922)[43]. Actually, two distinctions have been awarded: an officer title or one's name given to a home or parish wherewith ancestors were made organisational aristocrats. Hence, being a member of a historic Salvationist family is an ancestry claim, organisational aristocracies being frequently raised in British management (Guillén, 1994).

Consistent with such a basis for ancestry, WASP ethnicity lies on society stratification into social classes, alongside which kin relations have been developed. Indeed, the capitalistic bourgeoisie has co-existed with the aristocracy, both being critiqued by commoners (Guillén, 1994; Young, 2007). Actually,

> here, soldiers are all lower-middle-class workers. Many of us are teachers or nurses. Officers come from the lower-middle class. I do not. My father was a

[43] In *Economy and Society*, Weber explicitly refers to William Booth as a modern times prophet, while Brabant entitles his book *William Booth, a modern times prophet*. For further details, see the appendixes to the thesis.

> barrister in London. They like dominating posh people, because it does not happen frequently,

a minister confesses. Although WASP Salvationists are society members, affiliation to the lower-middle class prevents the possibility to join the dominant class. Notwithstanding, as inheritors of the Salvation Army aristocracy, they are dominant within the congregation, domination reversal revealing class struggle as the base for WASP kinship (Young, 2007). Hence, as in society, kinship in the Salvation Army dominant class rests upon identification with ancestors, while common people base it on *comradeship*, both classes holding non-members in contempt:

> I was not raised in the Salvation Army. I joined on my own when I was 25. After a couple of years, I responded to a calling from God and applied for an officership. I was explained that, given my non-Salvationist background, it would be very difficult. But, I persevered until I was finally allowed to attend the William Booth Training College in London. When I graduated, those who had a Salvationist background were sent to interesting parishes. Because I didn't have such origins, I was sent into a very small parish: I had 10 visitors only. Since then, I have always been considered after the others,

a minister tells me. His journey reflects social class-based kinship, access to the congregation aristocracy (officership) being restricted. Indeed, as a commoner, he needed to be ennobled by the Territorial Commander, such promotions being disregarded in WASP ethnicity because newly ranked people have not been socialised to the values of the dominant class and are considered intruders in the community. Hence, although they formally belong to the same class, they are treated differently, which outlines enormous importance attached to the respect of titles, as a new visitor of the Folkestone parish discovers:

> The visitor: '*Good morning Sir. My name is X.'*
>
> The officer: '*Major*!'
>
> The visitor: '*Pardon me?*'
>
> The officer: '*Major! Please call me by my title*'.

For the class-based community to work, norms apply, which consist of formal protocol and

relations between people supplemented with respect for traditions inherited from ancestors. Actually, consistent with ancestry, aristocracy and formalism,

> playing in the brass band is an honour. Playing the cornet is the highest distinction, I guess. When the Salvation Army was launched, brass bands were very popular in the British society. They were like the Rolling Stones today. Cornet-players were rock stars! Playing with the brass band really made sense in these times. Nowadays, brass bands are no longer very popular. But ours keep playing, because they are part of the history of the Salvation Army. It is a tradition […] We will never replace their music with rap, dance or techno, even if these are more popular. It is not our tradition,

a Salvation Army musician confesses. In fact, traditions are worth and should be respected *per se*, because they exist, which is a value and norm for conduct at the same time in WASP ethnicity. Thus, traditionalism operates as a heuristic device for daily conduct upholding controls.

At this stage, propositions can be formulated about the covenant honouring: as the Salvation Army was founded by WASPs for WASPs, it is highly probable that members of that ethnic group conduct themselves consistently with the accountability system requirements. Indeed, ancestry and the weight of traditions should accentuate the phenomenon, WASP Salvationists balancing the *God* account by habit and respect for old matters. As my observations were made in the Kent Salvation Army, the analysis starts from the Folkestone parish.

Act IV Stage 1 – A dancer in the dark

Folkestone parish, Sunday April 24th 2005

> After the worship, I meet two men who share management responsibilities. A Salvation Army officer administers the parish. He was leading the service. A younger soldier is in charge of the social work. The soldier welcomes me; he leads me for a visit of the place while explaining what it is. It is a parish of the Salvation Army with a related home devoted to the socialisation of difficult young people. He adds that it is very usual in the United Kingdom that social homes and parishes are at the same place.

> We go upstairs. Philip and I enter a 500 square feet room. There are a dance bar, mirrors and a professional hi-fi installation. I am wondering where we are.
>
> *'Are you leading a dance school?'*, I ask.
>
> '*My young people were willing to become professional disc jockeys and dancers. To make this possible, I found a company willing to purchase the project. They donated about 20,000 pounds. The parish supports the general expenses linked to the project, such as electricity… With that money, we could buy all these items. I am full-time working on that project. A soldier from the parish comes to teach them dance twice a week. He is a professional dancer. Another one, who is a nightclub's DJ, teaches them disc jockeying.*'

IX/ 1.2. Balanced WASP **'Faith & Action'** *account*

Act IV Stage 1 shows that the Salvation Army social home and parish in Folkestone are physically in the same place: social work is performed in the church premises. Hence, the eighth article of the covenant can be honoured, as

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

In the sanctuary,

> We look after teenagers who are addicted people. Some have undergone family violence or sexual abuses. Many of those left home and became homeless. Others have suicidal tendencies,

Philip explains. Such a situation is not isolated in the UK territory, an officer in London explains.

> In the United Kingdom, parishes and social homes perfectly match. Parishes develop social work. Homes do offer religious activities. To some extent, you

> cannot distinguish between a home and a parish of the Salvation Army.

In all parishes, soldiers are embodied in social work. In turn, social workers are involved in religious activities. People with that dual capacity are soldiers or officers of the Salvation Army. *Faith & Actions* are balanced and are consistent with the Salvation Army constitution and accounting spirituality, as the analytic representation below reflects.

	Debit (To God)	Credit (From God)
Employment	E > 0	
Volunteering	V > 0	
Faithfulness		F > 0

Balanced WASP 'Faith & Action*' account (Salvation Army standards)*

Formally, doing social work *qua* a volunteer or an employee mirrors what faith commands. However, a minister confesses this:

> I have always wondered why our soldiers volunteered for the Salvation Army. I am not sure if it is actually by faith. In fact, I suppose that it is by social habit. But I can't ask them.

Although WASP Salvationists are embodied in social work action, faithfulness is somehow questioned. In fact, the formal honouring of the covenant does not fairly mirror people's faithfulness Acts and can diverge from spirituality. Nevertheless, the minister may not ask people whether they are faithful, such a question trespassing their privacy and interfering between the relation between them and God. Hence, the officer restricts intrusions to

> one way of appraising our soldiers' faithfulness [consisting] of checking how much they volunteer. By the way, they volunteer more than they work for the Salvation Army…

The minister implicitly suggests that faith could be appraised through quantitative measures of involvement. In fact, the Salvation Army accounting spirituality should reveal that an employed soldier devotes all his time and (supposedly) all his life to the completion of God's Kingdom and therefore by essence balances faith and conduct, while a volunteer chooses how much time he wants to offer to the church (Irvine, 1999; 2005). Implicitly the number of hours taken from one's free time should evidence higher or lower degree of faithfulness.

In Act IV Stage 1, Philip is a full-time employed soldier working on the socialisation of teenagers. Like the young lady in Act I Stage 4, he gives his time and life to God's Kingdom, i.e. the Salvation Army denominational project. As, unlike the young lady in Act I Stage 4, Philip did not benefit from incentives (scholarships or training periods), employment appears the exact counterpart of his own approximations of what God expects from him. Somehow differently, soldiers of the parish give dance and disc jockeying lessons in the dual capacity of soldiers and professional artists. Indeed, they can evaluate how much they will volunteer through their own approximation of God's will. The higher embodiment is, the higher faithfulness is considered, which makes volunteering a strategic practice for the Salvation Army:

> We have more soldiers volunteering than working for the Salvation Army. In fact, volunteering operates as a strong control device. We can speculate how faithful they are,

the Chief of the Staff comments on. Employed soldiers devote all their time to their church, whilst volunteers do not. Paradoxically, the faithfulness of volunteers can be appraised more easily. Indeed, the faithfulness of employees can be appraised as the fact that they work for the Salvation Army rather than for any other organisation. Faith is ascertained but not measurable. In the case of volunteers, it is the contrary: faith can be approximated through accounting figures (Quattrone, 2004a; 2008), these visual formalisations of conduct informing on how the individual self-appraises the commandments of his faith, viz. the more involved the more faithful. By getting registered for social work actions, the churchgoer self-accounts for faith (Jacobs & Walker, 2004). Therefore, Philip reasons that other weekly activities take place in those premises and gather other churchgoers.

> Our soldiers register for our weekly activities. On Tuesday, we have teatime together. Those who want to come are mostly welcomed. On Wednesday, we

> have the children club. On Thursday, it's time for the Bible hour and the women's club. On Friday, we have music rehearsals. On Saturday, teenagers come. When there is no regular event, people can come and play cards or just have a chat.

The parish addresses numerous social activities to the different groups constituting society: children and teenagers, women, elderly and lonely people are cared for. The broad scope of activities lies in that every single parishioner can find one occasion for volunteering, parish leaders providing soldiers with reasons for being embodied in advance. In brief, a remarkable behaviour is that of someone who is not involved.

Act IV Stage 1 shows that WASPs honour the covenant made with God. However, the very issue is not actual embodiment in social work, but the appraisal of faith as the rationale for conduct. Two features of WASP ethnicity can explain this: ancestry and traditionalism. Almost all WASP soldiers in the country are embodied in social work and most of them have ancestors who founded the Salvation Army. Remembering that William Booth William Booth in person saved their descent, they honour them through social work. Hence, they conduct themselves so, because the Salvation Army has always done social work. *Qua* members thereof, they are to honour the tradition and do the same, as if faith were missing.

XI/ 1.3. Double balanced WASP 'Witness & Collections' accounts

In Act IV Stage 1, Philip incarnates the Salvation Army social work *vis-à-vis* the teenagers. Although he also represents the denomination, he first mirrors the image of a social worker, in whom these young people are unlikely to recognise themselves. Hence, his witness will probably not win new souls for the Lord. Therefore, volunteers' witness is crucial.

The teenagers cared for want to become dancers or disc jockeys. Thus, they recognise themselves in people who have these occupations, seeing in them what they want to be. At the same time, these professionals reflect the image of a Salvationist, which WASP volunteering soldiers witnessing their religious experience and God's love. In fact, they reflect a combined image of a Christian dancer or disc jockey and are living proofs that dual membership in the church and society is possible. If the witness is convincing, it is possible that sooner or later

the young people will join the Salvation Army, enabling the honouring of the covenant's ninth article.

> **I will** be actively involved, as l am able, in the life, work, worship and witness of the corps, giving as large a proportion of my income as large as possible to support the Army's ministries and the its worldwide work of the Army.

As the counterpart of witness (soul collection) is not the responsibility of the churchgoer, it is his or her endeavour that really counts, as the eighth article states:

> **I will** be faithful to the purposes for which God raised up the Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

Consistent with the balancing of *Faith & Actions*, WASP soldiers can witness while doing social work. Furthermore, volunteering soldiers seem to witness more than employees do. The offering of time and skills evidences benevolence. Beneficiaries of social work can be thankful for that. On the contrary, a social worker only does his job. Accordingly, it seems in Act IV Stage 1 that volunteers' witness is more valuable than that of employees. If the witness is convincing enough, outsiders may join. This is left to their free will, something that has not always been the case. An officer in London remembers old times…

> Until the seventies, to benefit from social work, outsiders were obliged to attend Sunday services. Now, it is no longer the case here. But, it is still in the US […] In old times, the 'Witness & Collections' account was central in the Salvation Army work. Social work was only a device for witness.

By forcing people to join the Salvation Army, Salvationists artificially balanced *Witness & Collections*. As long as collection was automatic, the quality of witness was not an issue. Nowadays, outsiders join the church on their free will and give evidence of witness persuasiveness. Indeed, congregation leaders now expect to count on faithful people. Therefore, performing social work in parishes and religious activities in homes enables the full balancing of the 'Witness & Collections' account.

	Debit (To God)	Credit (God's net income)
Social Work Collection of souls	W1 > 0	C1 > 0

Balanced WASP 'Witness & Collections' account (Salvation Army standards)

Given their anchorage in civil society, WASP Salvationists are often involved in demonstrations before it as a form of witness:

> We go to pubs and we chat with people. We also demonstrate in the streets and we sell the *War Cry* from door to door. We witness a lot.

While chatting with others, they share their religious experience. WASP Salvationists can witness what the Salvation Army has done for their families and for themselves. From the specific experience of their descent, they can more generally evidence Salvation Army successes over time. In fact, their personal religious experience is strongly connected with the religious and social journey of their ancestors, witness implicitly relating to current membership in civil society through the Salvation Army past social work. In brief, in the long run, social outsiders can have insider offspring through the congregation. The Other may not directly recognise himself in the current soldier, but probably in his ancestors. Then, he can expect his offspring resembling the witness. If this convinces him, his soul can be won for the Lord.

In Act IV Stage 1, the employed soldier raised 20,000 pounds for the completion of the project. With these funds, the home could purchase professional equipment to train the young people. In fact, a Plc. was convinced by the programme and paid for it. Hence, as collectors at Manchester City Stadium in Act II Stage 4, Philip addressed their rationale for paying: he identified a monetary counterpart to the Salvation Army project, viz. donations. Obviously, his 'Witness & Collections' account is balanced. More generally, WASP soldiers tend to raise

monies on their own for the Salvation Army through selling the Salvation Army newspaper (the *War Cry*) in which the congregation discloses information on its identity and actions. In fact, it serves as a medium for organisational witness addressed to external bodies. Sale has a payment for a counterpart: clearly, WASP Salvationists collect monies while witnessing. Whatever the means are, the sold object (social programmes or newspapers) witnesses *per se* for the Salvation Army, testimony being a trade object with *de facto* financial supports enabling the balancing of the 'Witness & Collections' account.

	Debit (To God)	Credit (God's net income)
Demonstrations before civil society	W2 > 0	
Collection of souls		C1 > 0
Collection of supports (sales)		C2 > 0

Balanced WASP civil-society-based 'Witness & Collections' account

The balancing of those accounts stems from the persuasiveness of WASP soldiers *vis-à-vis* civil society, soldiers giving convincing reasons for joining or donating. Through witness before civil society, they practice accountability to stakeholders, who are possible future beneficiaries of social, individuals, corporate or governmental donors. As witnessing consists of sharing one's religious experience with the Other, the latter operates as the stakeholder in the discursive practice subrogating God in the accountability relation. The degree of persuasiveness of the witness can be manifested in the Other joining or donating. So to speak, being convincing results in the 'Witness & Collections' account being balanced.

Within the WASP ethnic group, the uniform operates as a normative device for witness. Seeing that I was not wearing the uniform, a soldier in Canterbury remarked:

> It is important that you show your membership in the Salvation Army. When you come on Sunday, or when you represent the congregation outside, please wear it […] Of course, I wear it on Sunday. But I also wear it every time I am

> volunteering for the Salvation Army or when I attend religious meetings other than those of the Salvation Army.

For memory, most of WASP Salvationists belong to the lower-middle class, the congregation being known for its social composition:

> Here, in the UK, it is well known that the Salvation Army is a lower-middle class church. If you wear the uniform, it means that you belong to that church. In fact, we know that people from the upper class will not join,

The Chief Secretary suggests. The analytic representation below can summarise the balancing of *Witness & Collections*.

	Debit (To God)	Credit (God's net income)
Uniform	W > 0	
Collection of souls		C1 > 0
Collection of supports		C2 > 0

Balanced uniform-centred 'Witness & Collections' account

WASP ethnicity can help understand such conduct. Indeed, traditionalism and social class-driven kinship can explain why WASP soldiers wear their uniform. When they do, they proudly witness their religiosity and belonging to the lower-middle class to other members thereof. If these people recognise themselves in the Salvationist comrade, they can join the church. Unsurprisingly, the summation of the three components of the 'Witness & Collections' account conveys practices consistent with the requirements of the accountability system: WASP soldiers witness while doing social work and demonstrate before civil society and lower-class people to collect their souls. They also sell the Salvation Army message through newspapers and programmes in which witness has a systematic financial counterpart.

	Debit (To God)	Credit (God's net income)
Social Work	W1 > 0	
Demonstrations before civil society	W2 > 0	
Uniform	W3 > 0	
Collection of souls		C1 > 0
Collection of supports		C2 > 0

Comprehensive WASP 'Witness & Collections' account

IX/ 1.4. Balanced WASP 'Faith & Donations' account

In Act IV Stage 1, the parish supports the home's activity financially, parishioners donating for the general expenses. In fact, whatever the practicality of God's Kingdom is, WASP Salvationists donate for its completion, which honours the ninth article of the covenant.

> **I will** be actively involved, as I am able, in the life, work, worship and witness of the corps, giving as large a proportion of my income as possible to support its ministries and the worldwide work of the Army.

The Chief Secretary at the Territorial Headquarters notes that WASP soldiers regularly donate on Sundays.

> Our white soldiers are very much concerned about the project's completion of the Salvation Army. They know that their donations are 15% of the total income of the Salvation Army. They donate on average 10 pounds each on every Sunday.

WASPs' donations are directed at the completion of God's Kingdom. Indeed, the non-contextualisation of donation should secure the long-run activity of the home regardless of the

practical project, such conduct revealing concerns with the shielding of organisational resources to secure the mission, viz. stewardship of God's resources (Booth, 1993; Irvine, 1999; 2005; Lightbody, 2000; Parker, 2002). In fact, the financial perennial grant of the congregation appears as the visual monetary expression of faith, as in the Society of Jesus (Quattrone, 2008).

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Sunday donations	D1 > 0	

Balanced Sunday donations-centred 'Faith & Donations' account

No targets for donations are explicitly announced, home general expenses being relatively stable and fixed, which average weekly 10 pounds reveal. Hence, current and future needs can be forecasted and measured. Expected donations should incarnate parishioner expected faithfulness, whereas actual donations mirror faith. The relative dependence of the Salvation Army on its soldiers' monies leads its commanders to count on the periodicity and predictability of Sunday donations.

As they donate every week, WASP Salvationists respond to appeals, when these are launched, the Secretary for fundraising noting that

> We launch several appeals during the year. Donations and grants represent 20% of the funds I raise. Most of them come from our [white] soldiers. They are much solicited and respond to most appeals.

By showing particular concern about the perennial grant of the Salvation Army resources, WASP soldiers respond to extraordinary appeals, which can be regarded as sponsorship of their charity, Englishmen funding charities of which they are member without limitation (Kendall & Martin, 1997). In fact, such sponsor is a WASP ethno-cultural practice: in the UK, charities are largely funded through private grant matched by governmental agencies, while in

most other countries nonprofits are publicly funded (Breman, 2006; Connolly & Hyndman, 2000; 2001; 2004). Thence, when WASP soldiers respond to appeals, they probably conduct themselves by ethno-cultural habit, not only by faith, as the Swiss Secretary for fundraising doubts:

> I am not sure if English Salvationists donate by faith or by habit.

As for embodiment in social work, faithfulness is probably not the sole motivation for conduct. As the counterpart (donations) is present, the debit record is supposed to be too, which formally balances the 'Faith & Donations' account. However, although the rationale for balancing is questionable, accounts do not permit appraising faith, which stresses the ontological limitations of church leaders: nobody can access or judge believers' privacy.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Responses to appeals	D2 > 0	

Balanced appeal-centred 'Faith & Donations' account

The construction of the 'Faith & Donations' account stresses the ontological limitations of accounting figures, through which one can explicitly comply with the requirements of an accountability system implicitly deviate from their spirit. Indeed, nobody has access to the profound reasons for conduct, which are a matter between the believer and God only. In Act IV Stage 1, it is impossible to distinguish religious and ethno-cultural conduct.

WASP soldiers bequeath assets to the Salvation Army,

> Legacies [amounting] to 20% of our income. English Salvationist leave low legacies to the Salvation Army. They do have some assets. Very often, they have inheritors other than the Salvation Army,

The Secretary for fundraising notes. Like most other ethnic groups, WASPs' social situation does not allow them to leave many assets to the Salvation Army. Or, when they have some, they leave them to their inheritors, which makes them unable to balance the legacy-based 'Faith & Donations' account.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Legacies	-	

Unbalanced legacy-centred 'Faith & Donations' account

Again, the faithfulness of WASP soldiers cannot be questioned on the sole basis of legacies. In fact, legacies, grants and donations come from other people who are sympathetic to the Salvation Army, viz. people convinced by the Salvation Army witness. Hence, the contents of the WASP 'Faith & Donations' account relates to stakeholder accountability (to testators and bequeathers), stewardship of God's resources and collections overlapping. In fact, the 'Faith & Donations' account appears as a derivation of the 'Witness & Collections' account: although they cannot make legacies, Salvationists witness to civil to collect such grants and honour the covenant fully.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Sunday donations	D1 > 0	
Responses to appeals	D2 > 0	
Legacies	-	

Comprehensive balanced 'Faith & Donations' account

It is not a surprise that WASP soldiers honour the covenant and subsequently balance the *God* account. As the Salvation Army was founded and has been administered by WASPs henceforth, ethnicity is not a major issue. Indeed, WASP soldiers' conduct unsurprisingly matches the requirements of the accountability system. However, this section revealed that the central issue of WASP accountability practices is faithfulness. Actually, church leaders are concerned about coaching faithful people, faith being a new object of quantitative measurement proved through its accounting counterparts. As in the Society of Jesus, the WASP case highlights the usefulness and ontological limitations of accounting figures as visual insights into faith (Quattrone, 2008).

	Debit (To God)	Credit (From God)
Employment	E > 0	
Volunteering	V > 0	
Faithfulness		F > 0
Social Work	W1 > 0	
Demonstrations before civil society	W2 > 0	
Uniform	W3 > 0	
Collection of souls		C1 > 0
Collection of supports		C2 > 0
Faithfulness		F > 0
Sunday donations	D1 > 0	
Responses to appeals	D2 > 0	
Legacies	-	

WASP balanced God *account*

XI/ 2. Act IV Stage 2: Zimbabwean accrued '*God*' account?

This section addresses the accountability practices of the main ethnic minority in the UK territory, viz. Zimbabweans. Section 1 describes the empirical construction of Zimbabwean ethnicity. Section 2 handles how they balance *Faith & Actions*, while Section 3 deals with *Witness & Collections* and Section 4 with *Faith & Donations*.

XI/ 2.1. The ethnic charismatic Zimbabwean

Zimbabweans form a post-colonial ethnic minority in the United Kingdom. Moreover, consistent with the geo-economic structure of the United Kingdom, Zimbabweans are gathered in cities, where they can have occupations, which makes them an urban post-colonial minority.

For someone who is not familiar with Zimbabwean ethnicity, religious practices can be a convenient threshold (Alexander & McGregor, 1997; Lindgren, 2004; Mandivenga, 1989; Maxwell, 1995), the Zimbabwean supply-minister explaining that

> our parish is charismatic. We are still influenced by West African practices. Implicitly, we believe in sorcery, daemons, avenging spirits, witchcraft and sorcery. You can see that in our trances.

Charismatic religions rest upon magical devices devoted to the cure of souls and on belief in witchcraft and sorcery (Maxwell, 1995). Most works on West African religious practices end up observing charismatic trances and magical practices as responses to daemon possession. An external White visitor, who came only once, remembers:

> when I saw the women falling into trance, I was impressed by the community response. It was obvious that they were a strong community. I was impressed by the accuracy of the collective belief in the witchcraft capabilities of the minister. Nervously, it was very hard. I am glad that it is over.

The priest is qualified for the daemon chase and is thus assisted by other community members

to lead the procession:

> As the pastor, I am the uncontested chief. I lead religious and kin events. As I can calm down trances, I am an advisor for my soldiers,

the Zimbabwean minister confesses. Indeed, in a Charismatic community the minister is regarded as the sole person able to chase daemons, his status rendering him responsible for the souls of the entire community and granting him authority over other people (Bureau, 2002; Mauss, 1954). Actually,

> John is the main minister. I am just a supply minister. Since I am Zimbabwean, I can have more influence on our soldiers than him. They consider me their spiritual leader, and this is convenient for me.

Zimbabweans reconstruct Africa where they are based (Wulff & Dharmalingam, 2008). Accordingly, one male member is considered the community chief and religious leader. I noted that two ministers, one White and one Black Zimbabwean, were administering the parish:

> I was commissioned by the TC to transmit guidelines from the Territorial Headquarters. And Elijah translates these into Zimbabwean practices.

The need for two ministers at Manchester Central reveals a gap between the Salvation Army requirements and actual practices in the ethnic parish. Hence, peculiar forms of kinship are not surprising, the minister being

> to look after all *brothers* and *sisters*, I mean all parishioners, be they Zimbabweans or not. I must look after you, because you are our *brother*, Vassili.

Zimbabweans develop kin solidarities addressed to the Christian community, ethnicity being open to all others. However, I noted that mostly Zimbabweans attend the parish, which makes *ipso facto* other Black people members of the kin community. Actually, concerns about others reflect ethnic issues, as

> now, on the agenda of our prayer journal are *X*, who is still undocumented, *Y*,

> who is very ill at the hospital, and *Z*, who was robbed yesterday and lost everything. If you have any other names to add to the list, let me know.

The prayer journal reinforces the issue in the collective take over of individual difficulties, because the individual is not isolated. Indeed, he exists within the community relaying his expressions and needs. Hence, being accepted as a community member is worth for Zimbabwean soldiers, as affiliation allows to benefit from collective solidarities. Nonetheless, non-members are not disregarded, but called for joining the fraternity (Alexander & McGregor, 1997; Lindgren, 2004; Mandivenga, 1989; Maxwell, 1995). Actually, the church building is a place where community members gather to spend time together, the time frame of meetings being unknown, as the White minister told me when I came for the first time.

> Shall I suggest you going to the toilets before the service? You read on the front door that it starts on 11:00 am. In fact, it starts when everybody is here. Usually, it is 11:30. Then, it ends when it ends… On average, the service lasts for two hours. It is rarely shorter, but often longer… So, if you do not go the toilets now, I am afraid that you may feel very uncomfortable during the service.

Zimbabwean soldiers like spending hours together for religious purposes, which cannot be framed in time. Indeed, West African Charismatic religions rest upon the notion of immediate need, people acting only when faith requires it (Alexander & McGregor, 1997; Ellison & Taylor, 1996; Maxwell, 1995). Consequently, they neither plan conduct nor interrupt actions before total satisfaction.

At this stage, I can formulate propositions regarding possible accountability practices of Zimbabwean Salvationists. Charismatic-based kinship should lead them not to be involved in social work actions, the latter making no sense to them. Yet, solidarities should consist of curing the souls of other community members and converting new people to have them saved. Lastly, they should donate for community day-to-day expenses. Notwithstanding, Zimbabwean practices of accountability commence in Act IV Stage 2 with the anger of the Black minister, because soldiers do not conduct themselves as expected…

Act V Stage 2

Manchester Central, January 30th 2008, 5:00pm

The Manchester Central parish is organising a meeting for all the Northern division of the British territory. Salvationists from all parishes of the North of England are expected. All 50 parish-goers have been commissioned to volunteer in one of the five teams (security, accounting & ticketing, nursing, purchase, catering). Two leaders manage every team.

The organising committee is having their weekly preparation meeting at 5:00pm. All team leaders are expected, as well as anyone interested in the preparation of the event is welcomed. It is already 5:45pm and we are four people: the minister and his spouse, the leader of the security team and me in the capacity of the leader of the accounting team. The Zimbabwean minister demonstrates his anger.

'I do not understand. They are supposed to be interested in the event. Why do they not come?
They know how to dance, how to sing, how to play the timbrel and the hosho to praise the Lord on Sundays. And they do not know how to come to the meeting? Are they interested in the event?'

Benefiting from his complains, I do complain too.

'From members of Manchester Central, only four people have already paid their tuition fees. It remains only two weeks until the deadline. Albeit, I have made public announcements on Sundays since I have been writing the accounts. Every week, they postpone to the week after. Since I did not receive any money so far, I cannot allow any expenditures regarding the event.'

Then, the minister remarks:

'You should not worry too much about this. The Divisional Headquarters are used to such a situation. They will fund us if necessary.'

XI/ 2.2. Zimbabwean coercive ‘Faith & Action’ *account*

Manchester Central, 21st October 2007, 11:00

> They address each other in Tonga. As I cannot understand any word spoken in Tonga, I feel excluded from the group. When trying to get socialised in English, I am politely answered, but people speak then again in Tonga.

It is linguistically almost impossible for Zimbabwean soldiers to be involved in social work, elementary communication devices missing. Indeed, they cannot understand and apply orders given in English. In turn, they cannot communicate easily with beneficiaries of social work, albeit, faithfulness is present. This results in them not balancing the ‘*Faith & Action*’ account.

	Debit (To God)	Credit (From God)
Employment	-	
Volunteering	-	
Faithfulness		F > 0

Unbalanced Zimbabwean ‘Faith & Action’ *account (Salvation Army standards)*

Consequently, there is no social activity on parish weekly schedule:

> on Mondays, we have the Bible hour at 5pm and the prayer meeting at 6pm. Then, we have the service on Sunday,

the minister explains. Although Zimbabweans are not embodied in formal social work, they are involved in community actions: Act IV Stage 2 shows that they volunteer for the preparation and the conduct of a regional religious event (the Northern Division annual Easter

convention). In fact, they are called to volunteer to honour the eighth article of the covenant.

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

Regardless of their temporal needs and preferences, the minister authoritatively commissions every parishioner to volunteer, each soldier being assigned explicit duties re the preparation and organisation of the event (e.g. security, accounting and ticketing, purchases, nursing…) In fact, the pastor is personally involved in the balancing of all individual 'Faith & Actions' accounts. Likes priests in the Society of Jesus, (Quattrone, 2004a), he exerts his hierarchical power over the churchgoers, ordering how the covenant must be honoured. As faithfulness is assumed to be present, his sole concern is that people be embodied in faith-based activities. Soldiers are commissioned to volunteer for the preparation of a Salvation Army regional meeting attended only by Salvationists. As the event will be a religious moment, Mancunian parishioners are volunteering for a religious purpose, not for social work. Thence, even if they respond to the minister's calling, they honour the eighth article of the covenant only partially and unbalance the 'Faith & Action' account. In fact, the usual accountability system does not apply, self-registration and accounts being none of concern. Indeed, *qua* the interface between soldiers, churchgoers and deities,

> I know what our needs are. Look in my book. As you can see, I have a column with the needs: two accountants, three cooks, four people for shopping, four nurses, ten men for security… I want the event to be structured. For that purpose, I am obliged to commission my soldiers. Otherwise, it could become everything and anything. As you can see, I recall them every Sunday their involvement. I am not asking them for their opinion. It is as it must be,

the Zimbabwean officer utters. Similarly, embodiment in volunteering for a religious event requires that the minister accounts for them. In *lieu* of God subrogation by the self, the minister demands reasons for conduct through coercive translation of his approach to God's will into accounting figures allowing no discussion. In effect, people are forced to conform to his requirements to have the covenant honoured. Though, Zimbabwean soldiers seem to agree on ministerial commandments of what faith should command. It is probably his position as religious leader that allows him to dictate and appraise conduct, ethnicity influencing

parishioner submission to his authority. Hence, he can also control his flock conduct and is fed-up with non-respect of his authority:

> When I am back home, I phone them and ask them why they didn't come tonight!

He demands reasons for not coming, viz. for unbalancing the '*Faith & Action*' account. The issue is the same as in the Congolese case. Although soldiers are expected to volunteer for the Salvation Army, they very often just do not, as if they were not facing an immediate religious need. In fact, Zimbabwean ethnicity impacts on practices, unneeded conduct would not have faithfulness for counterpart and the 'Faith & Actions' account would be unbalanced. Hence, actual conduct reveals fairness *vis-à-vis* the congregation religious beliefs system: actions must reveal religious need. If the latter is absent, actions cannot be undertaken. Actually, Zimbabwean soldiers seem not to tolerate accounting artefacts, since they do what was expected in due course:

> The purchase team shopped at the supermarket late the day before the event. On the day of the convention, nurses cared for children. The security team was constituted. The ten men commissioned led and advised the visitors while processing to Albert Square. The accountants registered and ticketed attendees. The catering team offered as many sandwiches, sweets and cakes as attendees. There was a meal for children too.

In fact, Zimbabwean soldiers delayed time for volunteering until conduct is the required response to an immediate religious need, the latter being faced on the event day. Therefore,

> you should not worry too much about this. The Divisional Headquarters are used to such a situation,

the minister reassures me. Indeed, he is used to such conduct, the same event taking place every year in similar circumstances. Every year, involvement comes at the last minute, as if coercion had no immediate effect on Zimbabwean soldiers. Yet, nobody can know what they soldiers would have done without such an appeal, which makes coercion a loose control device serving to cope with the unpredictability of people's conduct. In fact, commissioning soldiers facilitates the future balancing of the 'Faith & Actions' account, the ethnic minister being able to anticipate upcoming religious needs. In fact, by delaying the balancing of their

‘*Faith & Action*’ account, Zimbabweans accrue it: beforehand, it is considered balanced in the future.

> Every time it is the same. I commission people. They say they will do things. And in fact, you have to wait until the last minute for them to do actually. Now I better understand why my ministers were stressed when I was younger. I think I did the same as they do. We do not have the same temporality: I need current records, while my soldiers accrue theirs,

the White minister confesses. Explicitly, Zimbabwean Salvationists do neither honour the covenant nor balance their account. Ethnic insights into practices explain why and demonstrate that they do implicitly, viz. in their way. First, charismatic religious practices reveal that worth actions consist of curing souls. Against trances, social work cannot be efficient. Accordingly, Zimbabwean parishes offer religious activities and backup in *lieu* of formal social work. Consistent with this, the religious chief has full authority over the preparation and organisation of these demonstrations. Therefore, he can commission people to act and control consistency of actual conduct with his commandments. Moreover, delaying embodiment in the preparation of the event reveals immediacy issues: soldiers do not discuss commandments but accrue conduct until it responds to an immediate need, only present time counting.

XI/ 2.3. Zimbabwean kin ‘Witness & Collections’ account

As Zimbabwean Salvationists are not embodied in social work activities, they have no occasions to witness their religious experience to others, testimony being accounted for zero. In turn, no collections can be expected from social work, which points to the non-honouring of the covenant:

	Debit (To God)	Credit (God's net income)
Social work	-	
Collection of souls		-
Collection of supports		-

Unbalanced 'Witness & Collections' account (Salvation Army standards)

Though, the Zimbabwean way of balancing *Faith & Action* can be delineated to *Witness & Collections*, wherein the cure of souls and the organisation of the religious event replace usual social work. Although such forms of witness do not explicitly purport to collect new souls, curing a possessed person is equivalent to gaining it again to the Lord (Bureau, 2002). Hence, Charismatic practices lead to specific devices for witness, trances being regarded as daemon possessions requiring specific skills. In fact, the capability of chasing them appears as a new victory over evil spirits enabling the balancing of the 'Witness & Collections' account.

Collection at Manchester City Stadium evidences that Zimbabweans demonstrate before civil society to collect money. Relying on the most traditional features of British society (Saturday football game), they reveal their anchorage within it and can witness in the dual capacity of society members and Salvation Army soldiers through codes and signs of social affiliation (blue collection boxes: Manchester City colour). Lastly, the '*allowed collector*' stickers also inform on their knowledge of law enforcement, which makes them practice accountability to donors and public authorities (stakeholder accountability) resulting in new supports, as the minister confirmed the day after collection:

> Thank you very much for collecting at Manchester City Stadium yesterday. Altogether, you collected 990 pounds. Congratulations to all of you.

As we were ten collectors for one and a half hour, one can calculate that our witness resulted

in each of us colleting 66 pounds every hour on average. When witnessing the Salvation Army identity and presence, we gained new supports and therefore balanced the '*Witness & Collections*' account. However, such demonstrations before civil society are not the most common feature of Zimbabwean witness. In fact, they balance the account on an irregular basis, as

> What you did with us at Manchester City Stadium does not happen very often in our parish. It is probably once in two months. Next time is going to be in January. As announced, we will collect at Trafford,

the minister told me on Sunday. Thence, although Zimbabwean soldiers are good at balancing witness and collections, this does not take place very often, the covenant being thus partially honoured.

	Debit (To God)	Credit (God's net income)
Demonstrations before civil society	W2 > 0	
Collection of supports		C2 > 0

Balanced civil society-oriented 'Witness & Collections' *account*

When collecting, Zimbabwean soldiers wear the uniform of the Salvation Army as the sign of their membership. In fact, they utilise the Salvation Army official witness device and honour the congregation constitution and covenant. When collecting at Manchester City Stadium, I was told several times:

> Do you know why I donate?
> …
> Because you're wearing the uniform of the Salvation Army. I recognised you. Good luck!

Beyond collections, witness is an everyday practice, as

> here, at Manchester Central, we are proud to wear the uniform of the Salvation Army. We are proud to demonstrate who we are! Hallelujah!

a Zimbabwean soldier specifies. Thus, *qua* the sign of religious affiliation, wearing it is a norm for conduct, soldiers helping complying those who do not.

> I can see that you do not have a uniform. Let me offer you a brand new one. Check if it is your size.

Social controls are exerted within the parish, another churchgoer effectively remarking that I was not wearing the regular Salvation Army uniform. In fact, lateral controls prevail over formal or vertical controls. As the uniform in the UK witnesses affiliation to a club, other club member can appraise whether its colours are displayed correctly or not. Thence, social controls seem to be more effective than other forms: it is the lowest level that demands reasons for conduct and expects soldiers to legitimate their practices or comply. In brief, the uniform-driven 'Witness & Collections' account can be balanced.

	Debit (To God)	Credit (God's net income)
Uniform	W > 0	
Collection of souls		C1 > 0
Collection of supports		C2 > 0

Balanced uniform-centred 'Witness & Collections' account

At first glance, Zimbabwean soldiers seem not to fully honour the covenant. Yet, their variations on witness demonstrate that testimony is a religious practice underpinned by the necessity to have non-believers converted and saved (Ellison & Taylor, 1996; Hofmeyr, 2002; Maxwell, 1995). Indeed, in Charismatic religious doctrines, the gaining of new souls is a moral duty of saved people, which requires witness outside the premises of the sanctuary, viz. before civil society. Even if such operations do not result in new souls joining, curing lost

souls wins them back to the Lord. In fact, the covenant can be honoured and 'Witness & Collections' account balanced.

	Debit (To God)	Credit (God's net income)
Social work	-	
Demonstration before civil society	W2 > 0	
Uniform	W3 > 0	
Collection of souls		C1 > 0
Collection of supports		C2 > 0

Balanced comprehensive Zimbabwean 'Witness & Collections' *account*

XI/ 2.4. Zimbabwean accrued 'Faith & Donations' account

To support their church, Zimbabweans

> donate regularly on Sunday. I account almost for the same amount of money every week. To some extent, they are quite predictable,

as if their monies were spent immediately by the church, the minister explains, which facilitates budgeting practices. Indeed,

> as we donate almost the same amount every week, I can easily forecast the monthly budget. I can know in advance how much I need from the Territorial Headquarters to balance my budgets,

the parish accountant rejoices. Thus, periodical donations reflect constant faithfulness, the latter commanding the same conduct every week. From an accounting viewpoint, constant faith facilitates financial stewardship. As in any church, the parish accountant is concerned

about balancing budgets (Berry, 2005a; Irvine, 2005; Lightbody, 2000; 2003; Parker, 2002), which predictable Sunday donations facilitates. Actually, constant donations allow to forecast future resources to be allocated to overall expenses and facilitate financial relations with the Synod. As in the Victorian Synod Church (Parker, 2002), the latter (the Headquarters) can forecasts how much money should be transferred to the parish. Thereby, he is able to balance budgets in real-time:

> thanks to this, at the Headquarters they know how much I will need. I do not have to wait until money is missing. They subsidise in advance,

the accountant says. Such conduct conveys actual stewardship practices within the Zimbabwean community through which they honour the covenant and balance the 'Faith & Donations' account. Even if their donations do not amount the actual needs of the parish, they express constant faith and support.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Sunday donations	D1 > 0	

Balanced Sunday donations-based 'Faith & Donations' account

The Self-Denial Appeal (see Act I Stage 4) demonstrated that the response to appeals was not as systematic as Sunday donations. At first glance, the former should not reveal financial stewardship, soldiers donating less than targeted. Consistent with the immediacy issue observed in Act IV Stage 2, they do not donate when required, but when needed. In both cases, they are advised on how much to donate and when to do so. In the Self-Denial Appeal, church leaders evaluate what people's faithfulness should command, expectations resting upon a model arbitrarily developed at the Territorial Headquarters. In fact, the construction and the use thereof revealed distant and non-negotiated controls (viz. coercion) accentuated by the fact that actual donations did not amount to targeted 3,000 pounds. In fact, conduct was

underpinned only by faith and in no way by the will to obey commandments from God subrogators.

Similarly, in Act II Stage 6, Zimbabwean soldiers are expected to respond to my appeal, viz. to pay for registration fees for the event they are supposed to attend. Beforehand, we set prices so that fees could cover cost *per capita*.

Manchester Central, 31 January 2008, 5:30pm

> Me: *8 pounds, 12 pounds and 16 pounds. How did you set the tuition fees?*
>
> The minister: *We have already calculated how much people would cost. We know how much each meal will cost, and we allocated to each attendee one part of our overall expenses (electricity bills, water…) I understand that the price required does not match the actual cost of every person. I understand that people cost less than what they pay. However, the price scale is not very high. 8 pounds, 12 pounds or 16 pounds, depending on what they attend, it is not that high!*

Zimbabwean soldiers were expected to pay for the costs of their faith. As their presence at the event should be a manifestation of faithfulness, the latter should cost the parish 8 or 16 pounds, depending on stay duration. Evidently, we approximated their financial capabilities within that suggested price scale. In fact, we subrogated them through our calculations re God's will. The fact that they did not donate the expected amounts on due time reminded us of our ontological limitations: we had no access to what their faith actually ordered. Given that we could not count on high financial reserves, we were constrained to balance our budgets immediately and needed people to respond to our appeal immediately. We failed at suggesting immediate religious needs, which could have caused deep financial difficulties. Indeed, either we would have had unbalanced budgets; or the meeting would have not been funded. Whereas I was worrying about my capability of enabling the event, the Zimbabwean minister took it easy:

> You should not worry too much about this. The Divisional Headquarters are used to such a situation. They will fund us if necessary.

My complaint as the event accountant reveals that Zimbabwean Salvationists do not balance

their ‘Faith & Donations’ account, postponing gifts delaying related expenses and subsequent realisation of God’s kingdom. In fact, I conducted myself as the guardian of church resources concerned with the conduct of the mission (Lightbody, 2000; 2003). But unlike the accountants of the Uniting Church of Australia, I was not accused of *storing* or *shielding* money, people being sympathetic to me. Until the event day, money has never been missing, the Divisional Commander granting us high amounts to fund the event. At last, our soldiers paid for their tuition fees when the meeting commenced. They responded to our appeal at the last minute, when this appeared as an immediate religious need, as every year:

> You will see that they pay on the day of the event, like every year. Do as if they were paying then,

the minister said amused. *In fine*, our budgets were balanced. Actually, the minister was right twice, as

> after the deadline, I accounted only for 10 donations. Nonetheless, Zimbabwean soldiers came the day of the event and made their donation at the cashier as any other visitors.

As in the balancing of the ‘*Faith & Actions*’ account, Zimbabwean soldiers accrued conduct and paid when the action was the immediate counterpart of faithfulness. In my book of accounts, their fees were accounted as for accruals until the event day. More generally, the minister admits that it is very difficult to have Zimbabweans responding to an appeal, as

> soldiers donate only when they think that it is necessary. Therefore, it is almost impossible to make them donate for future projects.

Zimbabweans’ religious experience is based upon immediacy, their ethnic identity ignoring future projections (Maxwell, 1995). In brief, the partial honouring of the covenant consists of temporal gaps between financial and religions needs

	Donations (Actual)	Faith (Assumed)
Faithfulness		F > 0
Responses to appeals	-	
Accrued response	D2 > 0	

Unbalanced appeal-based 'Faith & Donations' account

As an urban immigrant minority, Zimbabwean soldiers cannot make legacies to the Salvation Army. although

> I wish I could make a legacy to the Salvation Army. But my properties are in Africa. You know, I have not been here for a long time and I am willing to return home sooner or later,

They all respond when I ask whether they bequeath properties to their church. Although, they cannot balance the legacy-based 'Faith & Donations' account,

> their faith cannot be questioned. They are profoundly faithful soldiers donating as much as they can

the minister's spouse is delighted.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Legacies	-	

Balanced legacies-based 'Faith & Donations' account

When summed, the three components of the *Witness & Collections* account are balanced and are consistent with the requirements of the Salvation Army accounting spirituality.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Sunday donations	D1 > 0	
Response to appeals (accrued)	D2 > 0	
Legacies	-	

Comprehensive Zimbabwean 'Faith & Donations' account

In conclusion, Zimbabwean Salvationists honour the covenant partly. Although they do not fully comply with the requirements of the Salvation Army requirements, their conduct is considered consistent with the congregation accounting spirituality. Actually, despite non-embodiment in social work activities and unpredictable responses to appeals, they witness a lot to collect souls and supports. This can be understood as an offshoot of ethnicity, religious heritage encouraging the cure of souls in *lieu* of social work. In fact, the notion of needy people is not understood in the same manner by congregation leaders and ethnic soldiers. Consistent with these charismatic insights, witness operates as a continuous way of curing souls, be they internal or external. Lastly, donations outline immediate religious needs, Zimbabwean Salvationists neither being embodied in actions nor donating money if these do not respond to an immediate spiritual need. Hence, the organisation of future events and response to appeals do not have the same temporality as church leaders. Unsurprisingly, conduct can difficultly be predicted.

	Debit (To God)	Credit (From God)
Employment	-	
Volunteering	-	
Faithfulness		F > 0
Social work	-	
Demonstration before civil society	W2 > 0	
Uniform	W3 > 0	
Collection of souls		C1 > 0
Collection of supports		C2 > 0
Faithfulness		F > 0
Sunday donations	D1 > 0	
Response to appeals (accrued)	D2 > 0	
Legacies	-	

Zimbabwean comprehensive God *account*

Closing curtain: End of Act IV

The UK territory evidences two styles of accountability. Unsurprisingly, WASP Salvationists fully honour the covenant, their ethnicity matching that of congregation founders and leaders. Actually, ethnic identity is the gateway between system and practices. In filigree, one could understand the influence of Salvation Army-based ancestry and traditionalism in the honouring of the covenant: WASP soldiers have not made the congregation evolve to remain fair to their ancestors who have always done so.

Zimbabwean soldiers honour the covenant partly. Given charismatic beliefs and religious practices, embodiment in social work activities does not make sense and appears as interference into the very relation of people with God. In *lieu* of the formal constitutional 'Faith & Actions' account, alternative religion-driven accounts can be balanced. Charismatic beliefs lead to curing people's soul to save them, witness resulting in collections. Lastly, donations seem not to be influenced by ethnicity: Zimbabwean soldiers conduct themselves by faith, whatever they do.

In the UK, the WASP predictable style of accountability emphasises the Zimbabwean partial honouring of the covenant. The match of WASP Salvationists' and of the founders' ethnicity evidences that in other cases conduct is influenced by and reflects ethnicity.

Chapitre IX. Un duo au Royaume Uni

La présente thèse a pour objet de répondre à la question *comment une conduite (religieuse) quotidienne met en évidence les influences de l'ethnicité sur des pratiques d'*accountability. Dans cette perspective, le présent chapitre dresse la manière dont l'engagement est honoré sur le territoire britannique. Celui-ci présente un intérêt double. Tout d'abord, l'observation des pratiques d'*accountability* au sein du groupe ethnique qui a constitué l'Armée du Salut, construit son système d'*accountability* et de contrôle peut servir comme point de référence pour la comparaison avec les pratique des autres communautés. Il est en effet prévisible que les pratiques des WASPs ne diffèrent pas des recommandations du système d'*accountability* de la congrégation. Le deuxième intérêt de ce territoire tient aussi à ce qu'il accuse une diversité ethnique forte. Dans le cadre de cette étude, nous nous concentrons sur un groupe ethnique attestant de cette diversité : les Zimbabwéens qui représentent une minorité ethnique significative.

Les WASPs

L'ethnicité des Salutistes WASPs se manifeste dans une ancestralité individualisée, une parenté de classe et le respect des traditions comme norme de conduite (voir Guillén, 1994 ; Young, 2007). L'ancestralité WASP se trouve dans le parcours socio-religieux des familles des soldats actuels. Ils se reconnaissent tous dans des ancêtres ayant côtoyé le fondateur de l'Armée du Salut et l'ayant aidé dans son entreprise. L'ancestralité met en lumière un parcours de l'exclusion sociale de leurs aïeux à l'insertion sociale actuelle. L'ancestralité repose sur le souvenir de leurs ascendants. De celle-ci découle la parenté fondée sur l'appartenance de classe au sein de l'organisation. Les Salutistes issues de dynasties de Salutistes forment une aristocratie organisationnelle qui leur confère de grandes responsabilités et élèvent les attentes sociales liées à leurs pratiques d'*accountability*. Enfin,

découlant toujours de l'ancestralité, le respect des traditions apparaît comme une norme de conduite. On peut ainsi aisément comprendre ce qui motive l'engagement total dont les soldats WASPs feront montre dans leurs pratiques d'*accountability*.

Les Salutistes WASPs équilibrent Foi & Actes sans surprises. Indifféremment, ils travaillent pour l'Armée du Salut ou agissent en tant que bénévoles. Alors que les salariés équilibrent mécaniquement foi et actions, les bénévoles n'ont de cesse d'évaluer eux-mêmes ce que leur foi commande. Les salariés ne sont plus directement concernés par les modalités d'évaluation de la foi, tandis que les bénévoles le sont en permanence. L'ethnicité influe ici en ce sens qu'il est la tradition de l'Armée du Salut que ses membres s'investissent dans du travail social. Ç'a toujours été le cas et doit le rester. C'est ainsi par obligation à l'égard de leurs ancêtres que les soldats WASPs sont très attentifs à l'investissement physique dans les programmes sociaux de la congrégation.

De la même manière, les Salutistes WASPs équilibrent Témoignage & Collectes. L'investissement physique dans le travail social leur permet de témoigner en ces occasions auprès des exclus et d'éventuellement gagner leurs âmes. Ils s'investissent dans des manifestations devant la société civile. Le but affiché est de collecter soit de nouvelles âmes qui se sentiront appelées par le témoignage ou de nouveaux soutiens financiers que le message aura convaincus. Concerts sur la voie publique, porte-à-porte, passages dans les cafés et pubs sont les principaux outils utilisés. Pour cela, les Salutistes WASPs portent systématiquement l'uniforme. En le portant, ils manifestent leur appartenance de classe dans une société où il est important d'appartenir à un club ou une classe. L'uniforme de l'Armée du Salut montre qu'ils appartiennent aux classes populaires socialisées. Les frères et sœurs sont des membres des couches populaires qui doivent être sauvées. À cette fin, l'uniforme est le bleu de travail de ces soldats. Ils sont alors des ouvriers du Salut et se reconnaissent comme tels.

Enfin, les soldats WASPs font des dons réguliers à l'Armée du Salut. Ils donnent tous les dimanches pour couvrir les dépenses de leurs paroisses, ils répondent aux appels et parfois font des legs à l'Armée du Salut. Dans une telle conduite, il est difficile de discerner les influences de la tradition de celles de la seule foi. Ceci étant, les soldats WASPs équilibrent bien Foi & Dons, mettant en lumière un style d'*accountability* fondé sur un engagement total.

C’est sans surprise que les Salutistes WASPs honorent pleinement leur engagement. Il est à noter que leurs modes d’action n’ont pas évolué depuis la constitution de la congrégation au dix-neuvième siècle. Ceci met en lumière une forme d’ancestralité empreinte de traditionalisme.

Les Zimbabwéens

Empiriquement, l’organisation des cultes dominicaux et de la vie paroissiale m’ont permis de tirer les principaux traits de la construction ethnique de la communauté zimbabwéenne. Tous les membres de la paroisse sont frères et sœurs. Celle-ci étant ouverte sur l’extérieur, sont frères et sœurs ceux qui souhaitent le devenir. Ainsi ai-je pu être considéré comme tel lorsque je fréquentais cette paroisse. La parenté est entièrement ouverte sur la société civile : autrui est un frère ou une sœur s’il demande à la devenir. Le salut et la cure de l’âme des frères et des sœurs sont centraux dans l’ethnicité zimbabwéenne. Des croyances et pratiques charismatiques héritées apparaissent en sous-main. Une âme non sauvée est possédée par les démons que la communauté doit chasser par la prière et des incantations sous la direction du pasteur reconnu comme chef religieux. Ces perspectives charismatiques s’inscrivent dans un rapport au besoin religieux fondé sur la notion d’immédiateté : un besoin est satisfait dès qu’il est manifesté et aussi longtemps qu’il le reste. Ainsi, la durée des cultes est imprévisible, puisqu’elle dépend exclusivement des besoins éprouvés par les paroissiens. De même, la planification d’actions est difficile, puisqu’elle suppose une anticipation ou une prévision sûre/certaine/fiable de besoins religieux futurs.

Les soldats zimbabwéens n’équilibrent pas le compte Foi & Actes prévu dans la constitution de l’Armée du Salut. Deux dimensions de l’ethnicité permettent de comprendre le non-investissement dans des emplois ou dans du bénévolat. Tout d’abord, de telles actions reviendraient à considérer que le Salutiste saurait d’avance quelle serait la nature de son besoin religieux à une date ultérieure. En outre, les perspectives charismatiques de la communauté zimbabwéenne rendent le travail social inopérant. En effet, les âmes à sauver sont des âmes que possèdent des démons. Seule la cure religieuse de celles-ci permettra de les gagner et de les re-socialiser. Le travail social viendrait au contraire interférer dans la cure religieuse qu’elle mettrait possiblement en échec. Dans un tel contexte, les Salutistes zimbabwéens ne s’investissent pas dans ces programmes sociaux. Au mieux, ils s’investissent

dans l'organisation d'événements religieux propres à revitaliser ou soigner des âmes malades. Là, ce chapitre montre comment les perspectives d'immédiateté empêchent l'organisation à l'avance de telles manifestations. En fait, les Salutistes Zimbabwéens ne s'investissent qu'au moment où le besoin devient impérieux (lorsque l'événement lui-même doit avoir lieu). En dépit du déséquilibre du compte de l'Armée du Salut, on sent bien des formes ethniques d'équilibre de la foi et des actes. La foi se traduit par la disponibilité des soldats zimbabwéens pour soigner des âmes en demande.

Les Salutistes zimbabwéens équilibrent Témoignage & Collectes. Le non-investissement dans le travail social de l'Armée du Salut les empêche de témoigner face à des exclus *in situ*. En revanche, la préoccupation liée à la cure des âmes possédées et la parenté élargie permettent qu'ils témoignent par le soin porté à chasser les démons. En outre, la parenté élargie rend possible un ancrage fort dans la société civile et ainsi facilite les manifestations sur la voie publique. Les soldats zimbabwéens s'avèrent effectivement ancrés dans la vie locale. C'est fièrement qu'ils vont régulièrement collecter des fonds avant le coup d'envoi de rencontres sportives ou à la sortie des magasins et musées en cas de manifestations culturelles majeures. On sent qu'ils suivent le cours de la vie locale et vont au-devant des gens. En portant l'uniforme, marquant l'identité du collecteur, ils peuvent porter le témoignage de l'action de l'Armée du Salut et gagner de nouveaux soutiens financiers comme de nouvelles âmes. L'uniforme apparaît dès lors comme l'outil privilégié du témoignage et est utilisé à cette fin. La parenté et les croyances charismatiques encouragent ces soldats à se porter au chevet de la société civile et à équilibrer le compte Témoignage & Collectes.

Les soldats zimbabwéens donnent régulièrement le dimanche pour le fonctionnement quotidien de leur paroisse. Mais ils répondent de manière inégale et imprévisible aux appels lancés et ne font aucun legs. Sur la question des appels, on peut comprendre que l'immédiateté du besoin religieux ne suit pas systématiquement le calendrier des appels eux-mêmes. Lorsque les soldats zimbabwéens donnent, c'est parce que leur foi le leur a commandé et parce qu'ils ont éprouvé le besoin de manifester qu'ils répondaient à ce commandement. Le besoin est entièrement individualisé, tandis que l'appel est lancé de l'extérieur et interfère dans la relation personnelle au divin. Ainsi, j'ai pu constater que les réponses à des appels étaient très variables et ne correspondaient pas à la préférence pour une destination plutôt que pour une autre. Quant aux legs, la situation d'immigrés de première génération ne permet pas aux soldats zimbabwéens d'offrir une part de leur patrimoine à

l'Armée du Salut.

Les soldats zimbabwéens n'honorent pas tous les termes de l'engagement. Ils n'équilibrent pas Foi & Actes tels que prescrits par l'Armée du Salut. Ils offrent une perspective alternative sur ce compte et sur sa déclinaison dans le compte Témoignage & Collectes. Au demeurant, ce dernier est systématiquement équilibré, révélant un profond ancrage dans la société civile et une appropriation totale des outils mis à disposition. Le témoignage est inspiré par les perspectives charismatiques héritées ainsi que par la parenté élargie à toute personne désireuse de rejoindre la communauté (Ellison et Taylor, 1996 ; Hofmeyr, 2002 ; Maxwell, 1995). Le style d'*accountability* des Salutistes zimbabwéens repose sur un engagement partiel.

Le territoire britannique met en lumière deux styles d'*accountability* ethniquement influencés. Sans surprise, l'ethnicité des soldats WASPs, conforme à celle des fondateurs de la congrégation, conduit à un engagement total. Dans ce cas, l'ancestralité individuelle combinée au traditionalisme comme valeur a pour résultat l'équilibre du compte Dieu. Le mode d'engagement prévisible des WASPs permet par comparaison de voir que, sur un même territoire, d'autres construits ethniques pouvaient conduire à d'autres formes d'engagement. La communauté zimbabwéenne servait de révélateur : face à la prévisibilité de la conduite des WASPs, l'ethnicité zimbabwéenne mène à des conduites imprévisibles parce que fondées sur des croyances et pratiques charismatiques dirigées vers la satisfaction du besoin religieux immédiat.

Chapter X – Act V: Playing the solo in Sweden

Introduction

The dissertation purports to address *how everyday (religious) conduct reflects influences of ethnicity on accountability practices*. This chapter introduces the Viking way of honouring the covenant, Sweden being ethnically homogeneous. Admittedly, there are some immigrants and Saame in the North of the country, but these non-Viking people are too few in number to be influential. Although ethnicity matches political concerns and nationality, I name Swedish Salvationists Vikings to disconnect both to remain in the same conceptual scheme as for other ethnic groups.

Section 1 empirically describes the construction of Viking ethnicity, which is mainly based upon social cohesion and Lutheran beliefs and practices. Section 2 introduces how Viking Salvationists balance *Faith & Actions*, while Section 3 focuses on *Witness & Collections* and Section 4 on *Faith & Donations*.

X/ 1. The ethnic Viking

Before I came to the Swedish Territorial Headquarters for the first time, I relied on stereotypes about the country and planned to visit Lapland, wherefrom the Secretary for Information dissuaded me, because

> Sweden is ethnically very homogeneous. We count only on Vikings. In Lapland, there are very few people, whereof nobody is affiliated to the Salvation Army. As it is 1,200 miles far from Stockholm, I am afraid that you waste your time if you go there. However, it's up to you.

I followed the advice and stayed in Stockholm, convinced that the largest part of the population lives in large cities, i.e. Stockholm, Gothenburg and Lund (Davidsson, 1989), Vikings being the urban majority (sole) ethnic group (Davidsson, 1989; Tilton, 1974). Fortunately, convergent discourses on ethnic homogeneity revealed kinship and ancestry as social concerns:

> Here, we are very much concerned about people's wellbeing. We are seeking

> for social cohesion across the country, because we believe that every person can find his or her position in society. Indeed, it is necessary to live together harmoniously,

Social cohesion is a heuristic device for living together and meeting common objectives (Davidsson, 1989; Lundström & Wijkström, 1997; Tilton, 1974). Therefore, Swedish society endeavours to offer a position to everybody through active socialisation, as

> we welcome everybody and expect them to be at their ease, because we love the Other as a *brother* or *sister*,

a minister states. Indeed, the other (wo)man is considered a family member deserving full attention, especially if (s)he is an outsider, insiders being responsible for helping the unlucky Other through social and spiritual coaching (Esping-Andersen, 1992; 1999). Indeed, every person contributes to the collective wellbeing, while society is in turn indebted to him or her. Therefore, Viking societies fight what can compromise or diminish social cohesion through social work activities (Breman, 2006; Esping-Andersen, 1992; 1999; Lundström & Wijkström, 1997) requiring that

> Salvationists here do a kind of social intelligence. They scrutinise what needs are and suggest reactions. Then, it is their responsibility to act in an appropriate manner.

Qua full members of civil society, Vikings must be attentive to social needs in their boroughs to fulfil them (Lundström & Wijkström, 1997). Actually, love for the Other

> is that the authority of the commandment to love is founded upon love itself. Ricoeur argues, drawing on Rosenzweig (1971), that the I – thou relationship of love, between God and the individual – is foundational to Law and to the commandment of love ((McKernan & Kosmala, 2004), p.351).

Practically, love consists of being concerned about the Other and deploying resources to help him get socialised, if needed,

> our soldiers suggest[ing] the Territorial Headquarters material, human and financial resources to respond to local needs. We advise municipalities, which

> trust us and fund our social work,

the Secretary for Social Work explains. In fact, social intelligence is directed at maintaining social cohesion across the country and preventing from people being left aside (Breman, 2006; Esping-Andersen, 1992; 1999; Lundström & Wijkström, 1997; Tilton, 1974), Swedish society offering a position to every person. Hence, being an outsider means that the community failed at offering good conditions of living and must correct the situation through high quality social services traditionally done by *free churches* (Hamberg, 1991; Lundström & Wijkström, 1997; Moberg, 1982). Indeed, the latter have developed an actual know-how in social work activities making them a major actor of democratisation through Welfare Capitalism (Esping-Andersen, 1992; Moberg, 1982). Raised in Sweden in 1884,

> the Salvation Army is one of the *free churches*. Historically, these have been very much anchored in civil society. They have taken over social work activities. It is a very specificity of the Swedish Territory,

the Territorial Commander utters. Alternative congregations were created in the second half of the twentieth century to weaken the influence of local churches formed by the aristocracy on political life (Grimberg, 2007). Since 1980, decentralised and *free church*-based social work has stressed indebtedness for the Other's social situation. Notwithstanding, the Lutheran Church, *qua* the official royal Church, has kept dominating the Swedish *religionscape* (Hagevi, 2002; Hamberg, 1991; Hamberg & Pettersson, 1994; Moberg, 1982) until 2002,

> the liturgy of the Salvation Army in Sweden [being] very much inspired by that of the Lutheran Church. The theology of the Church of Sweden keeps on influencing us,

the minister at *Templet Kår* confesses, which reflects the intertwinement between religious conduct, social cohesion and participative democracy. In brief, God drew plans for every self, do they believe in Him or not. Considered part in civil society, the individual cannot be predestined to poverty or misery, such a situation revealing society failure. Accordingly, the collective body is accountable to God and outsiders for helping them find their way through spiritual and social coaching.

Consistent with Lutheran background, nobody can interfere in the relation between the

believer and God, the former being the sole responsible for faithful conduct. Hence, externally imposed evaluation models are rejected, negotiations prevailing, as the *Templet Kår* minister explains:

> As a minister, I may not suggest or impose anything. My Swedish soldiers expect everything to stem from their faith. When I was in Finland, it was very different: I could insufflate ideas and practices. Here, I can't, because it is not consistent with Swedish ethnicity.

Tilton (1974) notes that this transpires as participative democracy and fear for any form of central or authoritative power, over which consensus and negotiation prevail as norms for conduct in society.

At this stage, some suggestions could be formulated. Actually, social cohesion (kinship and derived values) should result in Vikings being strongly embodied in social work programmes, while ancestry and inherited Lutheranism should suggest them conducting themselves by faith. Moreover, Protestant background should reveal rejection of coercion from the Salvation Army accountability system, unless controls are negotiated and adapted to people's needs. Hence, it is plausible that social cohesion-driven kinship and values lead Viking soldiers to be embodied in social work and witness activities, although their religious background and subsequent democratic claims make them be unlikely to use congregation devices, e.g. the uniform. Likewise, donations are likely to reveal people's faithfulness in *lieu* of being mandatory practices. As Swedes are religious people (Hamberg & Pettersson, 1994; Moberg, 1982), I expect Viking soldiers to conduct themselves faithfully and fully honour the covenant. Observation of their accountability practices commences the day I arrive at the Territorial Headquarters, as Act V Stage 1 shows.

Act V Stage 1 – Balanced *God* account

Akalla (Sweden), alphabetisation training centre, October 4th 2006

> Knowing that I am looking for a home representative of the Salvation Army in Sweden, the Territorial Commander in Stockholm suggests me visiting the Akalla linguistic training centre. When I arrive in Akalla, I am advised that the centre is located in the Lutheran church building. I get in and the manager, wearing the uniform of Salvation Army officers, introduces me to the other two

women wearing jumpers, jackets and caps with the name of the Salvation Army.

‘*All our staff and volunteers are members of the Salvation Army. As the uniform is not very convenient, they wear such* witness clothes, which *suits better civil society.’*

‘Hej, I am Eva. I have been volunteering here for two years. Otherwise, I work as a teacher in a secondary school. I come here twice a week, as today.’

‘Nice to meet you, Eva.’

‘Welcome to Sweden. I am Kirsten. I have been working here for three years, since I graduated in education. This is my first position. And hopefully, the only one.’

Then, the minister explains me how the centre works and how it is funded.

‘*We are funded partly with the religious tax and partly with donations from our soldiers. So far, only 500 Salvationists of 5,000 have chosen the Salvation Army. We can expect more funds in the future.’*

Then, we interupr the introduction, as classes begin.

X/ 2. Viking balanced ‘*Faith & Action*’ account

In Act V Stage 1, the social work of the Salvation Army is performed in the Lutheran Church building in Akalla, i.e. in the premises of the *Sacred Sanctuary*, which honours the eighth article of the covenant.

> **I will** be faithful to the purposes for which God raised up The Salvation Army, sharing the good news of Jesus Christ, endeavouring to win others to Him, and in His name caring for the needy and the disadvantaged.

In the centre, people who are not Swedish native-speakers are taught Swedish for foreigners, reading and writing, as the manager explains: they are

> women. In general, they are Moslem refugees. They do not understand anything in Swedish. We educate them.

Overseas women receive basic education from Salvationists embodied in social work. Indeed, a minister heads the centre, while soldiers offer time and skills, one volunteering and the other working full-time. *Qua* churchgoers, they record faithfulness and actions as for positive, viz. they balance the account. Actually working for the church should be the exact counterpart of Kirsten's and Eva's approximations of what God expects from them, both doing the Salvation Army social work Army in the dual capacity in a soldier and vocational teacher. However, Eva (the volunteer) self-evaluates how much time she offers to God's kingdom, while Kirsten (the employee) offers her skills on a full-time basis. Indeed, the volunteer evaluates how much time to offer on a regular basis for a specific purpose and can interrupt her involvement at any time, while the employee offers her skills for a longer time whatever the heuristic is. However, her wish to have only this appointment in her career sheds light on the possibility to alter her involvement if faithfulness evolves: she can diminish it and work part-time or quit. The difference between the volunteer and the employee is that faith suggests the former being embodied in specific activities and the latter being steadily involved in social work whatever the purpose is.

The Akalla centre is not isolated in the Swedish affiliate of the Salvation Army, every soldier volunteering or working for the Salvation Army. Indeed, the Secretary for social work notes that

> most of our soldiers volunteer or work for the Salvation Army […] Akalla is a good example of what our soldiers do, as you could see both forms of involvement.

The Salvation Army counts on circa 1,500 employees and 5,000 soldiers. Accordingly, there are maximum 1,500 soldiers working for their church and 3,500 volunteering, which is consistent with the structure of the Welfare State in the country. Actually, the anchorage of charities in civil society allows them to take over social programmes in *lieu* of central government or municipalities, which cannot always react as fast as field organisations (Challis, 1992; Johansson, 2003; Johansson, 2008; Lundström & Wijkström, 1997). Social activities correspond to needs identified by citizens at the most local level (e.g. the district) and requiring immediate responses. Therefore, citizens volunteer much to fill local needs,

whereas employees coordinate actions (Challis, 1992; Johansson, 2003). Thence, as in other charities across the country, Viking soldiers volunteer more than they work for the Salvation Army, as the pastor of *Templet Kår* in Stockholm details through the weekly schedule:

> On Tuesday we have a Swedish class for non-natives. On Wednesday, we have at 5pm a prayer meeting and at 6pm the brass band rehearsal. On the other days, it depends. Most of our soldiers are involved in other homes of the Salvation Army during the week.

Parishes offer social activities, while homes can provide religious support, both types of branches supplemented one another. Indeed, through similar social programmes, parishes and homes ensure the presence and reactivity of the Salvation Army across the country, although deep poverty is not a real concern in Sweden:

> social programmes mainly consist of training and education. Therefore, Akalla and Ågesta reflect pretty well the work of the Salvation Army in Sweden,

as the Secretary for Social Work notes. Viking soldiers are involved in the historical proximity social work of the congregation and respond to local needs, whatever the demand is, as

> the other 3,500 soldiers volunteer for the Salvation Army. As in Akalla, they can offer their skills to homes. Or like Peer, they can offer skills as accountants in their parish. They are also very often involved in proximity actions.

There are three ways of volunteering in the Swedish territory: offering one's skills to a charity, applying one's professional skills to one's parish and social intelligence. The former two are the most intuitive, offering one's skills and time to a charity or applying one's professional skills in the church being the most frequent ways of volunteering (Anheier, 1998; Anheier & Salamon, 1994; 1996; 1997). The Salvation Army does not derogate from these usual practices: parishioners volunteer for homes (Allahyari, 2000) and often offer their skills to the parish day-to-day operations (Howson, 2005; Irvine, 1999). The third way, however, is less intuitive and needs clarifications,

> Proximity social actions [consisting] of identifying social needs in one's closest environment and neighbourhood. And of course, it also consists of endeavouring to fill these needs […] These can be visits to elderly people, or

> assistance to blind people in street crossing, or anything like that,

as the Secretary for Social Work explains. Salvationists are very active in proximity social actions and look after needy people on due time, honouring the doctrines of the Salvation Army, as the incident below indicates.

Saturday, September 8 2007, 2:00pm

> Sweden plays Denmark for the qualification to the European league of football. The game is due to begin at 8:00pm at the National Stadium. Already in the morning, there is a high excitation across Stockholm, some supporters being already drunk and sick. About twenty Salvationists wearing their uniform, soldiers and two officers, are giving them medicine or water, or calling for backup from the police and fire brigades.

The Salvation Army is very present on the field and reacts instantly, soldiers being deeply anchored in civil society, whereas

> at the Territorial Headquarters, we do not know what actual social needs are. Our soldiers investigate in their districts and report them to us. They suggest what we can do. We fund their projects accordingly,

the Secretary for Social Work explains further. Viking Salvationists volunteer for identifying and satisfying social needs across the country, while the Headquarters support them financially and materially. In fact, controls are decentralised at the most individual level and consented, the individual suggesting actions as commandments from God. Such a participative democracy highlights practices of accountability to oneself and mutual trust. Indeed, although church leaders cannot know whether soldiers conduct themselves by faith, they do not pretend to interfere in the relation to God. In brief, they assume that their flock acts faithfully and respond to their demands accordingly.

Viking Salvationists also work for the Salvation Army, which is facilitated by the organisation wage policy:

> for a given position in the Salvation Army, we pay the same wage as in any other organisation. Faithfulness shall not justify lower wages. Our employees

> deserve respect and recognition,

the Secretary for Human Resources specifies. The Salvation Army pays its employees the same salary as any other organisation in the country and disconnects its amount from faithfulness. Thus, the choice of an occupation within or outside the Salvation Army is facilitated by the conformity to markets, the salary having a low influence. Instead of being a reason for paying low salaries, faithfulness is a reason for doing social work rather than another job.

Consistent with the accountability system of the Salvation Army, the Territorial Headquarters act upstream to have Salvationists working for their church, funding curricula and offering similar professional perspectives as elsewhere. Thus, working for the Salvation Army requires no sacrifice and stems from faithfulness only, as the Secretary for Human Resources insists.

> In Sweden, we may specify in a job offer that the position is for a Christian. Faithfulness can be a criterion for recruitment.

	Debit (To God)	Credit (From God)
Employment	E > 0	
Volunteering	V > E > 0	
Faithfulness		F > 0

Comprehensive Viking ‘Faith & Actions’ *account*

The honouring of the covenant highlights that the appraisal of faithfulness is not an issue amongst Vikings, ministers and church leaders never addressing it.

Social cohesion operates as a value and a form of kinship influencing Vikings’ embodiment in social work. Indeed, maintaining or restoring social cohesion requires steady proximity social work and intelligence. Moreover, the Lutheran Church and the *Free Churches* have ancestrally played a crucial role in the construction of the Welfare State and the supply of social services (Davidsson, 1989; Hagevi, 2002; Hamberg, 1991; Moberg, 1982). As

congregations have long shaped charities, Vikings have been used to translating faith into actions, Lutheran insights into employment and volunteering suggesting that Viking Salvationists pay back for the blessings received. Act V shows that Viking Salvationists volunteer more than they work for the denomination, practicing accountability to themselves through their involvement in proximity social actions. In fact, they do what their faith commands, church leaders never interfering in the appraisal of faithful conduct. Thence, Lutheran background leads to decentralised controls and bottom-up decision-making, a flat organisation supporting the actions of its members.

X/ 3. Socially situated Viking 'Witness & Collections' account

In Akalla, the minister incarnates the Salvation Army congregational work and the administrative side of the training centre, which should prevent trained people from recognising themselves in her. Therefore, backup from soldiers witnessing through work or volunteering helps honour the ninth article of the covenant.

> **I will** be actively involved, as l am able, in the life, work, worship and witness of the corps, giving as large a proportion of my income as possible to support its ministries and the worldwide work of the Army.

Viking soldiers witness the Salvation Army empathy for outsiders and church traditional know-how in education and training. In fact, the church welcomes them and helps them become social insiders, as

> our social workers are all qualified for their job. It is very important that our public meets up with professionals. We must do high-quality social work and witness it to those people,

the Secretary for Social Work explains. Witness consists of delivering high quality social services to outsiders, who can be receptive to the Salvation Army message and join the congregation. Indeed, quality is a key performance indicator for social work, which makes social services organisations visible and specific (Collier, 2005). Therefore, witnessing the quality of the service operates as a significant part of the accountability practices of the Swedish affiliate of the Salvation Army: by faithfulness, soldiers offer high quality services.

Two mechanisms can be operating at the same time, depending on the individual, both resulting in the collection of new souls. First, consistent with Weber (1921, 1922), Hardy & Ballis (2005), Jacobs (2005) and McKernan & Kosmala (2004, 2007), uneducated people can be thankful to the Lord for the training that they received and be willing to pay back for what He did for them. In that case, they join the church that helped them get out of their prior situation. Second, consistent with Lévinas (1969, 1972, 1987), the restoration of the commonality between the outsider and the insider allows that the former recognises himself in the latter. If this is the case, he can join the church to resemble what the mirror of the Other reflects. Whatever the mechanism is, the 'Witness & Collections' account can be balanced: to witness correspond new souls,

> our employees and volunteers [witnessing] a lot while doing social work. We can expect new people to join and to balance our account,

the Secretary for Social Work acknowledges. Eva and Kirsten act representatively for the Salvation Army, other soldiers witnessing when doing social work *qua* volunteers or employees too.

	Debit (To God)	Credit (God's net income)
Social work	W1 > 0	
Collection of souls		C1 > 0

Balanced 'Witness & Collection *account (Salvation Army standards)*

While witnessing before civil society, Viking soldiers do not utilise the uniform and replace it with Salvation Army branded clothes, as the incident below demonstrates.

Territorial Headquarters, Stockholm, 2 October, 10:00am

> It is my first day at the Territorial Headquarters. Before I can meet people, who have not all arrived yet, I read various publications. Namely, I have a look at the

> catalogue[44] of the shop, where I see all sorts of witness clothes: jumpers, jackets, pants, jeans, pullovers, coats, caps, scarves, gloves, etc. For each item, several colours are available: white, blue, red or black.

According to the situation they are facing, Viking soldiers can wear the same clothes as their counterparts in civil society. Thence, members of the latter can recognise themselves in the same Other and see no differences between them and the Salvationist. If they are convinced of the compatibility of a dual membership in the Salvation Army and civil society, they can join the congregation, as the Territorial Commander notes.

> Here, in Sweden, the Salvation Army counts people from any social milieu. Witness clothes allow collecting everywhere.

The collection of new souls from any social milieu upholds the universalistic project of the denomination, the Salvation Army being open to everybody. Indeed, Viking soldiers anchor the congregation in any level of society to fulfil the expectations of the founder (Booth, 1890; Sandall, 1947; 1950) and honour the tenth article of the covenant.

> I will be true to the principles and practices of the Salvation Army, loyal to its leaders, and I will show the spirit of Salvationism whether in times of popularity or of persecution.

One person in the country in two thousand is a Salvationist, as in the United Kingdom, which suggests that witness has actual collections for a counterpart and that the 'Witness & Collections' account is subsequently balanced. This is facilitated through the wearing of clothes more convenient than the uniform in day-to-day life, as the Secretary for Evangelisation comments.

> People do not wear the uniform in Sweden because they cannot wear it in their everyday life. Instead, they wear witness clothes […] They can wear them at any time and display the image of the Salvation Army in any circumstances.

Seemingly, the uniform has been abandoned and replaced with differentiated everyday witness clothes recreating the commonality between the Salvationist and the Other. Indeed, the uniform marked them as members of one group and stressed their difference from civil

[44] For viewing the online catalogue: http://www.fralsningsarmen.se/dl2/p3/faeshop_v2.nsf/WebStart?ReadForm

society, whereas everyday clothes are a sign of dual membership and anchorage in civil society.

	Debit (To God)	Credit (God's net income)
Demonstrations before civil society	W1 > 0	
Uniform (witness clothes)	W2 > 0	
Collection of souls		C1 > 0
Collection of supports (funds)		C2 > 0

Balanced uniform-like-based 'Witness & Collection *account*

Consistent with Lutheran religious practices and beliefs, Viking Salvationists thank the Lord for His blessings and share His love with people in need, which allows the latter to join the congregation. Once collected, these new souls are on the way drawn by God to become full members of society, affiliation relating to concerns about social cohesion. Indeed, it is the accountability of civil society to the individual to help him find one position and to prevent him from being left aside or marginalised. Accordingly, it is crucial that every society member identifies needs at the most local level and suggests ways of fulfilling them. In fact, Viking Salvationists witness before civil society *qua* members thereof. Thus, they witness steadily and do not need formal devices, the permanent wearing of the Salvation Army brand being sufficient. Moreover, and consistent with decentralised controls, the non wearing of the uniform confirms that formal distant coercive controls are not convenient for Vikings (Davidsson, 1989; Hood, 2000; Tilton, 1974), as they balance the 'Witness & Collections' account on their own.

	Debit (To God)	Credit (God's net income)
Social work	W1 > 0	
Demonstrations before civil society	W2 > 0	
Uniform (Witness clothes)	W3 > 0	
Collection of souls		C1 > 0
Collection of supports		C2 > 0

Balanced comprehensive 'Witness & Collections' account

X/ 4. From private to public Viking 'Faith & Donations' account

The three dimensions of *Faith & Donations* are honoured, Viking Salvationists making Sunday donations, legacies and responding to the tax appeal launched by the Salvation Army. This third feature of donations is specific to Sweden and contributes to the honouring of the ninth article of the covenant.

> **I will** be actively involved, as l am able, in the life, work, worship and witness of the corps, giving as large a proportion of my income as possible to support its ministries and the worldwide work of the Army.

Viking Salvationists donate to the church for the completion of God's kingdom, their donations assumedly mirroring their faith, as the Chief accountant at the Territorial Headquarters remarks.

> Our soldiers donate regularly on Sunday. The average donation is about 100 crowns every week, which is good.

According to the Salvation Army constitution, soldiers should donate one dime of their

income, which should reflect the official approximation of God's will. In reality, nobody donates one dime of his salary. Nonetheless, Vikings donate regular amounts, which facilitates budgetary forecasts, as the parish accountant (a soldier) notes.

> Here, at *Templet Kår*, I account for 60 soldiers. Each of them donates about 100 crowns every week. Monthly, they donate about 25,000 crowns. With all that money, I can pay for all bills. With the surplus, we can organise some community events, as last week lunch.

Seemingly, Viking soldiers donate regularly for the everyday life of their parish, their weekly 100 crowns covering day-to-day expenses. In fact, Sunday donations are higher than parish actual financial needs. As German-Swiss soldiers, they donate by faith, disconnecting conduct from external suggestions, and honour the covenant spontaneously. Surpluses fund community events, i.e. meetings with all parish members, which should be charged otherwise. Thence, Sunday donations also fund the life and worship of parishes and contribute to organisational cohesion, as the minister at *Templet Kår* rejoices.

> I am very glad that we can organise community events. This allows people to meet: the parish has a life even after the service. I think that these informal meetings reinforce the cohesion of the parish.

Viking Salvationists donate money to the parish expenditures and community life, supporting organisational cohesion and balancing the 'Faith & Donations' account.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Sunday donations	D1 > 0	

Balanced donation-based 'Faith & Donations' account

Consistent with the balancing of the 'Faith & Actions' account, Viking soldiers donate to social cohesion. Indeed, they fund their church with time, which can be converted in unpaid salaries (Anheier & Salamon, 1996; 1997). Once they discovered local needs, they are

accountable for the implementation of their proposals directed at social cohesion and donate money accordingly, the Salvation Army furnishing additional resources. Such conduct outlines commandments from faith exclusivel. Indeed,

> Despite of non tax-exemption, our Salvationists donate much money to the Salvation Army. I account for lots of spontaneous donations and legacies. They demonstrate their interest in the programme of the Salvation Army,

the chief accountant acknowledges. The absence of tax-exemption for donations to charities in Sweden does not prevent Viking Salvationists from bequeathing and making donations, although in other countries such incentives support largely private grants (Anheier & Salamon, 1994; 1997; Breman, 2006). Thus, Sunday donations are supplemented with the response to the largest appeal made by the Salvation Army in Sweden: the payment of the religious tax to their church.

Stockholm, Territorial Headquarters, 2 October 2006

> My first week at the Territorial Headquarters is starting. The Secretary for Information and Communication collected me early in the morning. Before other people arrive, I am staying in his office, reading the Swedish press. I come across the latest issue of the *Strids Ropet*, a Salvation Army publication. Its title caught my attention: *Have you chosen the Salvation Army for the payment of your religious tax? National appeal for the payment of the religious fee to the Salvation Army.*

In Sweden, governments and the parliament support the balancing of the 'Faith & Donations' account. Indeed, since 2000, the *Act on fees to registered religious communities* has stated that Swedes may choose the congregation to which they wish to pay the religious tax (Ringholm, 2000). Choosing a denomination makes one's religious affiliation and the regular payment of the tax public. Therefore, citizens must specify explicitly their willingness to pay to a specific church or they will keep paying their tax to the Lutheran Church of Sweden. Thus such a decision is made on a voluntary basis and brings information on people's sympathy for this or that denomination. Although the amount paid, determined upstream, is not the responsibility of the believer, faithfulness can be reflected in the choice of the Salvation Army, those who chose it balancing the tax-based 'Faith & Donations' account. Act V shows that 500 soldiers of 5,000 have chosen the Salvation Army so far. However, rather

than doubting people's faithfulness, church leaders insist on Swedish culture.

> Swedes have always been used to paying the religious tax to the Lutheran Church. Some of them do not understand that other churches raise that tax. Many others have not understood yet that they may pay it to the Salvation Army. It means that we did not inform them enough.

Church leaders do not regard non-payers as unfaithful people but consider that information is to provide Salvationists with reasons for not paying the religious tax to the official church. This demonstrates that religious chiefs are accountable to churchgoers, as the Secretary for fundraising summarises:

> Tax exemptions are an opportunity cost for governments. The taxes that are not raised are missing. People are expected to donate in accordance with their beliefs and their values

Breman (2006) questions the motivations for donating to charities and notes that the absence of fiscal incentives is not an obstacle to grants in Sweden. In fact, she concludes that Swedes probably donate on the basis of strong beliefs in the project of those charities and never opportunistically. Applied to the Salvation Army, strong beliefs are faithfulness. Thus, the 'Faith & Donations' account can be balanced, Salvationists practicing accountability to themselves by conducting themselves in accordance with their approximation of God's will.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Responses to appeals (Religious tax payment)	D2 > 0	

Balanced religious tax-based 'Faith & Donations' account

Lastly,

> It happens that soldiers make legacies to the Salvation Arm when they have no

> inheritors. You know the fecundity rate in the country… In fact, I cannot say that legacies are the most significant donations of our soldiers. Though…

the chief accountant notes. The Salvation Army constitution suggests that soldiers should bequeath properties if they had assets to leave and no inheritors. As both conditions are structurally not met very often, legacies represent only a marginal part of actual donations, Vikings leaving properties to their offspring. Therefore, that record in the '*Faith & Donation*' account is not significant.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Legacies	D3 > 0	

Balanced Donations/legacies-based 'Faith & Donations' *account*

In conclusion, Viking Salvationists honour the covenant and conform to the Salvation Army constitution through the balancing of 'Faith & Donations', as the analytic figure below summarises.

	Debit (To God)	Credit (From God)
Faithfulness		F > 0
Sunday donations	D1 > 0	
Responses to appeals (Religious tax payment)	D2 > 0	
Legacies	D3 > 0	

Comprehensive 'Faith & Donations' *account*

Act V demonstrates two joint phenomena: appraising faith is not an issue, whereas Viking soldiers actually donate to the completion of God's kingdom. The interplay between faith and donations shows how much they refund God for His blessings through their periodical grants.

Moreover, surpluses enable money transfers to activities directed at social cohesion (community events or transfers to other homes). Though, the fact that most soldiers are still donating to the Lutheran Church by religious habit is a manifestation of Lutheran background influencing conduct. Hence, legacies unsurprisingly reflect and reinforce faithfulness.

Closing curtain: End of Act V

The Viking style of accountability consists of fully honouring the covenant. Indeed, Viking Salvationists balance the '*God*' account, faithfulness and anchorage in civil society underpinning their practices. Volunteering faithfully for proximity social activities, they witness before outsiders and civil society at the same time. Actually, the ethno-religious underpinnings of their accountability practices reveal the prevalence of decentralised controls leading them to subrogate God and practice self-accountability.

	Debit (To God)	Credit (From God)
Employment Volunteering Faithfulness	E > 0 V > E > 0	 F > 0
Social work Demonstrations before civil society Uniform (Witness clothes) Collection of souls Collection of supports	W1 > 0 W2 > 0 W3 > 0	 C1 > 0 C2 > 0
Faithfulness Sunday donations Responses to appeals (Religious tax payment) Legacies	 D1 > 0 D2 > 0 D3 > 0	F > 0

The religious beliefs and practices of the Viking ethnic group underpin day-to-day conduct. Therefore, the Swedish Salvation Army affiliate does not use evaluation models to appraise people's faithfulness, the latter being never doubted or questioned. Instead, it is supplemented with concerns about social cohesion depicted as embodiment in proximity social work through which Viking soldiers trace and fulfil social needs at the most local level. Such religious conduct leads churchgoers to witness steadily. In fact, they cure the soul and the

body of the Other for him to find a position in society, which is facilitated by their membership in the social body. Dual religious and social affiliation reflects to the Other possible successes through the completion of God's kingdom. Lastly, Viking soldiers balance faith and donations, which again reflects applied Lutheran beliefs, grants and legacies being the faithful payback for the blessings received.

Chapitre X. Jouer un solo en Suède

La présente thèse a pour objet de répondre à la question *comment une conduite (religieuse) quotidienne met en évidence les influences de l'ethnicité sur des pratiques d'*accountability. Dans cette perspective, le présent chapitre présente la manière dont les Salutistes vikings honorent l'engagement. La diversité n'est pas un enjeu sur le territoire suédois, même si le Nord du pays est peuplé de quelques Lappons. L'Armée du Salut est absente de ces régions polaires et ses paroisses ne sont composées que de Vikings. Dans ce contexte, ethnicité et nationalité coïncident.

L'ethnicité viking repose sur une parenté manifestée dans la recherche permanente de cohésion sociale. A cette fin, une norme implicite veut que les membres de la société s'investissent personnellement dans la construction ou le maintien de la cohésion. Pour cela, il est attendu qu'ils soient impliqués dans du travail social, soit en tant que salariés soit en tant que bénévoles. Par ailleurs, l'ethnicité viking repose sur des croyances et pratiques religieuses hérités du luthéranisme : chacun a une place à trouver dans la société et il est de la responsabilité de ses membres de venir en aide à ceux qui en sont exclus. Ces préoccupations sont fortement liées à l'ancestralité fondée sur le développement d'églises libres dont la naissance au début du vingtième siècle a contribué à la démocratisation du régime et à l'émergence de l'Etat providence. Ce sont ancestralement les congrégations indépendantes qui ont développé le travail social dans le pays. Aussi foi et cohésion sociale sont-elles intimement liées. On comprend aisément que de ces dimensions de l'ethnicité découle l'ancrage des individus et des congrégations dans la société civile comme constitutif de l'ethnicité. Les Vikings sont à la fois membres d'une congrégation religieuse et membres de la société dans laquelle ils évoluent.

L'ethnicité viking conduit sans réelle surprise à ce que les soldats en Suède équilibrent le compte Foi & Actes. Le Chapitre X montre comment ils sont investis indifféremment en tant

que salariés ou que bénévoles dans les programmes sociaux de l'Armée du Salut. Compte tenu du fait que l'action sociale est le produit des congrégations religieuses, il n'est guère surprenant que les soldats Vikings remplissent leur obligation sociale sur le fondement de leur foi. En outre, dans une perspective luthérienne, les personnes insérées dans la société doivent rembourser à Dieu les bienfaits reçus. Pour les Salutistes vikings, on note que le remboursement se fait sur le fondement de la préservation de la cohésion sociale : autrui est un frère ou un sœur méritant autant que moi d'être membre à part entière de la société. A cette fin, les sodlats vikings sont tous investis dans des actions sociales de proximité, en réaction immédiate aux besoins exprimés sur le terrain. Le Quartier Général soutient les initiatives individuelles et procure lemoyens humains et matériels nécessaires. Par une veille sociale permanente due à un ancrage fort dans la société civile, l'individu observe et réagit directement. La foi est traduite en actes sur une base quotidienne et permanente. La compte Foi & Actes est équilibré en permanence et de manière continue : les actes sont soutenus par la foi ; et inversement la foi est traduite en actes au quotidien.

Lorsqu'ils font du travail social, les soldats vikings peuvent témoigner auprès des bénéficiaires de leurs actions de leur propre expérience religieuse et de l'identitié de l'Armée du Salut. Compte tenu du savoir-faire des congrégations religieuses en la matière, ils témoignent en permanence de cela et de ce que la foi peut apporter. Mais aussi, l'ancrage dans la société civile leur permet de témoigner en toutes circonstances de l'identité de l'Armée du Salut. A cette fin, plutôt que de porter l'uniforme de l'Armée du Salut, très contextualisé, ils préfèrent porter la marque de l'Armée du Salut sur leurs habits de tous les jours. Ainsi peuvent-ils rendre compte à la société civile de leur expérience et de leur appartenance religieuses. Plutôt que de porter un uniforme stigmatisant, dans un souci de cohésion sociale, ils portent des jeans, des chemises, des imperméables et autres vêtements affichant le logo et le nom de l'Armée du Salut. Le témoignage fait partie intégrante de la vie quotidienne des Salutistes vikings. Ce faisant, ils témoignent de la possible et facile double appartenance à la société civile et à l'Armée du Salut. La collecte d'âmes est facilitée par la suppression de cet obstacle majeur. De la même manière, l'ancrage de l'Armée du Salut et des Salutistes dans la société civile permet de faire connaître aisément à des donateurs l'action de la congrégation et ainsi de collecter des soutiens financiers. J'ai constaté à plusieurs reprises à Stockholm que des soldats collectaient à l'entrée des centres commerciaux et cinémas et recevaient beaucoup de dons, sans autre raison que le remerciement pour la présence de l'Armée du Salut. Les Vikings équilibrent ainsi témoignage et collectes.

Enfin, les Salutistes vikings font des dons à l'Armée du Salut sur le fondement de leur foi. Ils donnent régulièrement le dimanche, permettant à leur paroisse de subvenir à ses besoins quotidiens et de couvrir les charges fixes de la semaine. Des perspectives luthériennes semblent être à l'œuvre, selon lesquelles leur foi leur commanderait de financer leur congrégation en remerciement des bienfaits reçus. En donnant, ils rendent possible l'avènement du royaume de Dieu, leurs offrandes le finançant. Les soldats vikings répondent également aux appels. Le plus important des appels porte sur le choix de l'Armée du Salut comme bénéficiaire de l'impôt religieux depuis la réforme fiscale de 2002. Par défaut, l'impôt religieux est versé à l'Eglise Luthérienne de Suède. A ce jour, seuls 500 soldats sur 5,000 le versent à l'Armée du Salut. Les dirigeants de la congrégation imputent cela à l'ancrage profond des pratiques luthériennes chez les Salutistes vikings. Quoique membres de l'Armée du Salut, ils demeurent fidèles à leur héritage religieux personnel tel que transmis par l'église officielle. Néanmoins, les dirigeants estiment que d'ici 2012 presque tous les Salutistes auront choisi l'Armée du Salut comme bénéficiaire de l'impôt religieux. Enfin, certains font des legs à l'Armée du Salut sur le seul fondement de leur foi et de leur adhésion totale aux doctrines de la congrégation.

La combinaison d'une parenté fondée sur la cohésion sociale et des croyances et pratiques luthériennes héritées permettent de comprendre le style d'*accountability* des Vikings : l'engagement total. Motivés par l'amour du prochain en tant que membre de la société, les Salutistes vikings s'investissent dans du travail social de proximité en permanence et témoignent de leur appartenance en toutes circonstances. De même, cette parenté et ces croyances religieuses héritées les conduisent à donner régulièrement à la congrégation. Compte tenu de la prégnance de la foi dans les conduites Vikings, l'évaluation de celle-ci et ainsi du crédit du compte Dieu n'est pas un enjeu. L'engagement est alors total.

CONCLUSIONS

A summary of the argument

The thesis purported to address how everyday (religious) conduct reflects influences of ethnicity on accountability practices. Chapter I defined the three concepts guiding the research: religion, ethnicity and religion to construct a working theoretical framework.

Religion appears as the interplay between individual experience, community and doctrines based on beliefs systems, values and norms manifested in faithfulness. When operating within a community, it becomes a church, a denomination or a sect managed by a scientific elite (theologians *qua* scientists of God). These scholars define the context of giving and demanding reasons for conduct and coordinate local religious practices, which may differ from one branch to another. Indeed, a church can be characterised by diversity.

Diversity is understood as ethnicity, i.e. subjective belonging to a group grounded in common descent/ancestry, kinship and language. As a community, the ethnic group relies on beliefs, values and norms. Remarkably, notional features of ethnicity are similar to those of religion (values, norms and beliefs), both partly overlapping. Therefore, understanding the traits of ethnicity may help grasp religion. Kinship, ancestry/descent and language shall help understand differing religious practices.

Accountability is regarded as the interplay between demanding and giving of reasons for conduct based on common rules for justification: *covenant*, *constitution* and *double entry bookkeeping*. Covenant is the mere fact of the individual who promises and declares provisional conduct, while constitution is the community legal system (norms). Double-entry bookkeeping, *qua* the language of accountability, is the legitimation process codification. In fact, accountability appears as a practice of Christian morality and entails appropriations of God's will, which, for ontological reasons, can be only approximated by the self (*God subrogation by the self in the divine realm*), the church (*vertical and lateral God subrogation by church leaders and churchgoers in the private realm*) and implicitly civil society (*God subrogation by stakeholders in the public realm*). In conclusion, accountability reveals a cascade of approximations and subrogations upheld by controls

Chapter II addressed connections between accounting religions and theology. That critical literature review identified three streams of thought and research designs. One argues through socio-historical data that the three Monotheisms (Judaism, Islam, Protestantism and Roman Catholicism) have been the spirit of Capitalism and jointly developed accounting spiritualities. Another, which has become the mainstream since 1984, claims the existence of semantic dichotomies between accounting and religious concerns, whereas the third considers bookkeeping a religious practice. It appeared that conclusions stemmed naturally from the design of each research. Indeed, a deconstruction thereof allowed to trace from research questions the consistency of ontological assumptions, epistemological stances and methodology choices.

Chapter III handled diversity in accounting research and arrived at similar observations to Chapter II through the identification of two literature streams, one reducing diversity to national values to measure and rank peoples using pre-established items, while the other considers ethnicity the optimal concept to understand peoples. As in Chapter II, I could trace research designs through ontological assumptions, epistemological stances and methodology choices.

Chapter IV was due to emerge as the natural continuation of Chapters II and III. My ontological assumptions predisposed me to adopt an interpretive scheme. Interested in everyday conduct, it was coherent to conduct an ethnomethodological research *qua* a religious and ethnic insider to *walk their walk, talk their talk and write their story* using a theatrical style, viz. Stages in Acts.

The second part of the dissertation introduced the empirical work. Given the stylistic scheme, it was far longer than Part One. Chapter V beat the three shots before the opening of the curtain through a brief outline of the Salvation Army (religion, organisation and ethnicity).

Chapter VI – Act I – introduced the Salvation Army accountability system: covenant, constitution and accounting spirituality. Indeed, congregation leaders speak of faith in terms of debit-credit, assets-liabilities, while devotees must balance faith and conduct through formal management accounting figures.

Chapters VII to X investigated in the four territories how each ethnic group honoured the covenant and accounted for faithful conduct. Chapter VII focused on the practices of White French, Haitians and Congolese in the French territory. Chapter VIII German-Swiss, Chapter IX WASPs and Zimbabweans in the UK territory and Chapter X Vikings in Sweden.

This concluding chapter summarises the contributions of the dissertation to scientific knowledge throughout three sections. First, I introduce my empirical contribution: the Salvation Army as a multi-ethnic organisation in which three styles of accountability reveal various ethnic influences. Second, I address the theoretical/practical contributions of my research: a conceptual framework on accountability derived from observations of connections between religion, ethnicity and accounting. Third, I explicate my contribution to knowledge of ethnomethodology through the development of ontology-driven reflexivity techniques and procedures purporting to ensure research reliability.

1. Accounting in Babel: three ethnic styles of accountability

Chapters VII-X scrutinised the influences of ethnicity on day-to-day accountability practices through systematic analysis of the covenant honouring by each ethnic group. Throughout the four chapters, I observed the joint appropriation of the Salvation Army accounting spirituality and construction of ethnic identity by parishioners, which allowed me to grasp mutual influences summarised in the table below as three styles of accountability: *full covenant* (WASPs and Vikings), *blank covenant* (White French and German-Swiss) and *partial covenant* (Haitians, Congolese, Zimbabweans).

Covenant / Constitution	WASPs	Vikings	White French	German-Swiss	Haitians	Congolese	Zimbabweans
Faith & Actions							
employment	Yes	Yes	-	-	-	-	-
volunteering	Yes	Yes	-	-	Kin solidarities	Kin solidarities	Kin solidarities
Witness & Collections							
social work	Yes	Yes	-	-	-	-	-
demonstrations before civil society	Yes	Yes	-	-	Yes	Yes	Yes
uniform	Yes	Witnes clothes	Neglected clothes	-	Yes	Yes	Yes
Faith & Donations							
Sunday donations	High	High	Low	High	High	High	High
Reponses to appeals	High	High	-	High	High	High	Accrued
Legacies	-	-	-	-	-	-	-
	Full covenant		**Blank covenant**		**Partial covenant**		

Figure C/1. Three styles of accountability and three styles of ethnicity

To three styles of accountability can be associated three ethnic influences. First, WASPs and Vikings are historic urban majority groups fully honouring the covenant. In fact, it seems that urban concerns of these ethnic groups are compatible with those of the Salvation Army, which has traditionally been operating in cities facing high social and spiritual needs. On the other extreme, White French and German-Swiss are historic rural majority groups not honouring the covenant, poverty and misery being none of concern on the countryside. Moreover, rural peoples have traditionally been more conservative than urban, which has long caused tensions and misunderstandings (Boltanski & Chiapello, 1999; 2006; Lafargue, 1907; Marx & Engels, 1847). Thence, White French and German-Swiss have probably not appropriated the contents of the Salvation Army covenant and accounting spirituality. Lastly, Haitians, Congolese and Zimbabweans are urban post-colonial ethnic minorities partially honouring the covenant. *Qua* first generation immigrants or undocumented visitors, they are likely to be casualties of misery or poverty benefiting from social work and spiritual coaching. Although I cannot conclude on causal relations between ethnicity and accountability, I can stress a correlation between ethnic identities and covenant honouring, ethnic religious practices, kinship and ancestry unsystematically influencing conduct.

1.1. Threefold influences of ethnic religious practices on accountability

The main influence of ethnicity on accountability practices consists of inherited religious beliefs and practices. Indeed, as the Salvation Army accountability system is faith-based, religious perceptions and practices deserve a particular emphasis. However, the religious heritage of the seven ethnic groups unpredictably influenced conduct. Indeed, only amongst ethnic minorities, religious beliefs and practices converged to similar conduct, whereas in the other groups inherited religious influences diverged.

Voodoo perspectives (Haitians), Central African Evangelism (Congolese) and Charismatic views (Zimbabweans) resulted in the three groups conducting themselves similarly, religious beliefs and social work being contradictory. Indeed, in Voodoo, one thanks the Lord for being poor, while in Evangelism salvation comes from constant prayer and from the sole cure of soul in Charismatic. Hence, there is no room for social work, which results in these Salvationists not being embodied in such activities. However, the three beliefs systems emphasise that saved people must save others, i.e. they must collect new souls through active witness before civil society. In effect, the two Black African communities witness before others, while Haitians revitalise the faithfulness of saved people.

Full and blank covenants reveal a twofold phenomenon. First, different religious beliefs and practices unsurprisingly lead to opposite conduct. Second, similar religious beliefs and practices may surprisingly result in opposite conduct. Indeed, White-French ethnicity is characterised by *laïcité* as secular religion, whereas WASPs religious beliefs and practices do not differ much from those of the Salvation Army. Thence, the latter unsurprisingly conduct themselves consistently with the requirements of the congregation accountability system. On the other extreme, White French *laïcité* leads to tensions between religion and civil society, the former being suspected of coercion and abuses. Thus, conduct appears as a systematic reaction to church obligations: White French religiously reject church obligations (no social work, no witness and no donations).

The Viking and German-Swiss ethnic groups are characterised by similar religious beliefs and practices – Lutheranism-based conceptions of divine grace and payback for God's blessings. Their members but conduct themselves divergently: Vikings pay back for God's gifts through

strong embodiment in social work and witness activities, whereas German-Swiss labour as much as they can to refund their church. Hence, divergent Lutheranism-based conducts help understand the covenant honouring without explaining it. Therefore, additional ethnic insights are required to operationalise inherited religion, viz. kinship and ancestry.

1.2. Threefold influences of kinship on accountability

In the full honouring of the covenant (WASPs and Vikings), kinship appears as concerns about saving other civil society members considered brothers or sisters. Whereas this is only implicit amongst WASPs, it appears explicitly in the Viking community, conceptions of poverty and misery varying and leading to differently underpinned social work and witness. Indeed, in the United Kingdom, misery and poverty have historically been considered social diseases causing deep trouble. The anchorage of churches in civil society has enabled the development of an actual know-how in addressing these issues (Foucault, 1966; 1972). Hence, WASPs seem to be embodied in social work and witness programmes by socio-religious habit to preserve the social order rather than by humanism (Guillén, 1994; Young, 2007). On the contrary, Viking kinship is connected to concerns about social cohesion, every individual being to find his or her position in society: the Other is considered a human being deserving backup from those who have already been saved. As in the United Kingdom, Swedish churches have benefited from their anchorage in civil society to embody devotees in proximity social work and witness programmes. Interestingly, both ethnic groups honour the covenant for diametrically opposite reasons: WASPs do so by conservatism, whereas Vikings do by social liberalism (Esping-Andersen, 1992; 1999).

In the blank honouring of the covenant, kinship unequally interferes: explicitly within the White French group and implicitly amongst German-Swiss. The former construct kinship as the belonging to an oppressed class: parishioners claiming liberation from church leaders, secular social workers and ministers. As the congregation accountability system is designed and controlled by the hierarchy, White French soldiers unsurprisingly reject it by principle. Practically, social work reflects domination of the denomination by the charity, while witness and donations reveal oppression from ministers. Differently, German-Swiss kinship rests upon language, German-speakers all being community members. The absence of socially or spiritually needy people from the linguistic group makes little sense of social work and

witness. Hence, none of these ethnic groups honours the covenant, kinship influencing conduct differently.

The partial honouring of the covenant instances various influences of kinship on conduct within ethnic minorities, which interestingly reveals three degrees of kinship. Haitians shed light on narrow kinship, *brothers* and *sisters* being other Haitians from the same village in Haiti. Solidarities are directed exclusively at them through revitalisation of faith and donations for the ethnic *sanctuary*, other people not counting. On the other extreme, Zimbabwean kinship is broader, *brothers* and *sisters* being every person willing to join the community open to others. Unlike Haitians, Zimbabweans construct kinship permanently as the subjective belonging to the religious community at which solidarities are directed. Hence, they volunteer for the preparation of religious events rather than for social work and enlarge the group through active witness. Between the former two extremes, Congolese instance a middle-range influence of kinship manifested in Negritude, i.e. interest in the other Black African to whom solidarities are addressed. Actually, Congolese soldiers informally do social work and witness in African boroughs, civil society being reduced to Black African communities.

1.3. Threefold influences of ancestry on accountability

Ancestry reveals values and norms influencing conduct and accountability practices differently when connected to kinship.

In the full honouring of the covenant, ancestries and the Salvation Army seem to overlap. In fact, through constant references to ancestors who founded the mission with William Booth, WASPs make the Salvation Army part of ethnicity. Hence, honouring the covenant through embodiment in social work and witness, and donations reminds of family social journies, as descent were leading to habit- and remembrance-driven conduct. Viking ancestry has been constructed somehow similarly, the Salvation Army being a *Free Church* contributing to the regime democratisation and the Welfare-State creation in the early twentieth century (Esping-Andersen, 1992). Henceforth, the congregation has been strongly grounded in Swedish society and Viking ethno-scape, anchorage being enhanced in 2002 with the possibility of raising the religious tax. Thus, Vikings can be embodied in proximity social work and

continuous witness, and donate to the Salvation Army. Notwithstanding similarities, WASP ancestry is the aggregation of numerous individual descents forming the social body, whereas Viking's is the outcome of collective socio-political constructs.

In the blank honouring of the covenant, ancestry appears as an obstacle to the development of the Salvation Army, community very identity prevailing over the accountability system amongst White French and German-Swiss. Indeed, the spirit of the French Revolution has always underpinned the rejection of religious coercion, free will only counting and tolerating no external intrusion. As remembrance of the Enlightenments has always opposed the Church, White French Salvationists unsurprisingly reject the Salvation Army accountability system and do not honour the covenant. Despite similar outcomes, German-Swiss descent is somewhat different, as it refers to the rise of European Protestantism. Indeed, German-Swiss claim their Protestant roots to reject interferences between God and them, faith and subsequent conduct being a matter between them and Him. Moreover, German-Swiss ancestry does not recognise poverty and misery, whereas the Salvation Army postulates them. Thus, conflicting onto-theological assumptions unsurprisingly lead German-Swiss to conduct themselves inconsistently *vis-à-vis* the congregation requirements. Although rejection of external intrusion in faith/free will prevails over the covenant honouring in both ancestries, White French conduct is driven by secular philosophy, whereas German-Swiss' is religion-based.

In the partial honouring of the covenant, ancestry influences conduct in differentiated ways conveying specificities of the ethnic communities. Effectively, Haitian descent refers to slavery, current soldiers living segregated from Whites and mistrusting Black Africans. Obviously, such ancestry has contributed to the construction of slavery-based kinship in the Mongrel group, rapes by Whites making slaves loose their African roots: neither Whites nor Blacks, they are nowadays held in contempt by others and reject them in turn. Through discriminations and violence, the offspring of slaves have developed solidarities directed the same others, viz. the kin group: social work (if any), witness and donations are addressed to other Haitians. By referring to African roots, Congolese descent is more obvious: what counts is that the Other be a Black African too, Negritude conflating kinship and ancestry. Hence, social work (if any), witness and donations are directed at the Black Other. Lastly, I have not been able to identify Zimbabwean ancestry from field observations and subsequently to grasp its influences on conduct. At best, I can speculate that, as in the other two minorities, descent

is a path to kinship.

In conclusion, ethnicity has strong differentiated influences on the covenant honouring. Inherited religious beliefs and practices seem to have the strongest impact on conduct. Kinship, values and norms stem from descent and enable a continuum from ethnicity to present conduct. However, the influences of ethnicity on accountability practices are neither systematic nor predictable. Indeed, ethnic dimensions, considered separately, do not converge to similar conducts, apparently similar ethnicities resulting in radically diverging actual actions. Vikings and German-Swiss instance this remarkably: despite a common Lutheran religious background and similar concerns about participative democracy, the former fully honour the covenant, whereas the latter do not. In fact, divergence lies in conceptions of misery and poverty: for Vikings, they outline failures in social cohesion, whereas for German-Swiss they do not exist. The figure below summarises the interplay between three styles of ethnicity and three styles of accountability.

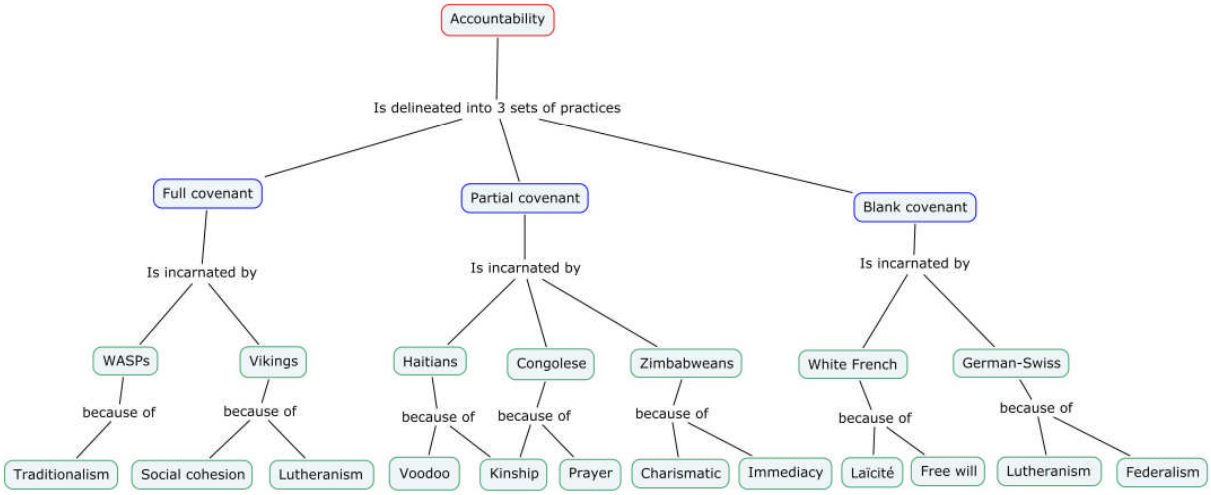

Figure 2. Ethnicity and accountability

Incidentally but not systematically, Eriksen's (1993) typology can be connected to a style of accountability. **Urban majority groups honour the covenant; rural majority groups do not; urban minorities do honour partially.**

2. Turning full circle: Theoretical/practical contributions

As the research was conducted in the accounting field, its three contributions are directed thereat, other social sciences remaining secondary. Therefore, I cannot claim contributions to scientific knowledge in the field of sociology of religions or cultural anthropology. First, I brought additional insights into the emerging body of literature on connections between accounting, religion and theology. Second, the ethnic scheme of the study enabled contributions to knowledge about diversity in accounting research. Third, the core realm of the thesis being accountability in an organisational context, studying a religious organisation brought ontological insights into the giving and demanding of accounts.

2.1. Accounting and religion: mutual supports

Accounting, God and the Devil; these three words summarise the ambiguities of accounting in a religious organisation. Whereas most researchers have endeavoured to position accounting either in Heaven or in Hell, the thesis stands in the midst of these disputes to position bookkeeping somewhere between God and the Devil.

The Salvation Army capitalistic accounting spirituality reveals no semantic dichotomy between financial/accounting issues and religious concerns, its Methodist theology developing alongside Capitalism. Indeed, William Booth, its founder, was a former pawnbroker and then collected funds from financiers (Sandall, 1947; Walker, 2001; Watson, 1964; Winston, 2000) used to doing bookkeeping. Hence, he developed an accounting theory and procedures for financial disclosure to fulfil his stakeholders' requirements (Howson, 2005). Moreover, the congregation has existed through the social disasters of Capitalism, as if both were twin historical movements. Like Capitalism, which rests upon capital accumulation and profit maximisation (Chiapello, 2007; Sombart, 1911; Sombart, 1916; Weber, 1922), the universalistic project of a church reposes on the accumulation of souls and monies for the completion of God's kingdom (Durkheim, 1902; Weber, 1921; 1922):

Settle him - In the temple, this expression agrees but imperfectly with Solomon,

> or his successors, but strictly and properly with Christ, to whom alone that promise also of an everlasting establishment in this kingdom belongs. Kingdom - In God's kingdom in a large and general sense. And this, as well as the former phrase, singularly belongs to the Messiah, who was not only to be the king of Israel, but also of all nations. This is an intimation of that great mystery which is more fully revealed in the new testament, namely, that Christ, is the head, or king of all God's church, consisting of Jews and Gentiles, and of all nations, and indeed of all creatures, all which is God's kingdom, and by him given to his son our blessed Lord ((Wesley, 1765)[45] Comments on Chronicles 17[46]).

Bureaucracies have organised modes of production to enable profit accumulation (Weber, 1922). The Salvation Army has developed a strong hierarchy with specialised duties and specific titles to facilitate and coordinate actions on the *battle field* (Booth, 1890; Sandall, 1947; 1955; Watson, 1964; Winston, 2000). Alongside bureaucracy, economic rationality has institutionalised, capitalistic leaders reporting to financiers how funds were used through books of accounts. Similarly, in the Salvation Army, parish ministers have been to account for faith (credit) and conduct (debit) purporting to make God's kingdom come (maximisation of His net income), churchgoers self-accounting for embodiment in social work activities and witness operations, and donations. As in capitalistic enterprises, bookkeeping and balanced accounts appear as moral duties for parishioners (Carruthers & Espeland, 1991; McKernan & Kosmala, 2004; 2007). In fact, the Salvation Army has adopted the same tools as the object of its social critique and become a capitalistic undertaking. Indeed, through its accounting spirituality, the congregation recognises the main strength of Capitalism: integrating and subordinating critics and dysfunctions (Boltanski & Chiapello, 1999; 2006).

Throughout the dissertation, I demonstrate that the mainstream sacred-secular approach to church accounting (Booth, 1993; Laughlin, 1988; 1990; Lightbody, 2000; 2003) is none of concern. In fact, my argument borrows from both the Capitalism approach (Aho, 2005; Cohen, 1980; Crone, 2004; Derks, 2008; Furniss, 1995; Gambling & Karim, 1991; Hoskin & Macve, 1986; Iqbal, 1997; Iqbal & Mirakhor, 2006; Michaud, 1991; Quattrone, 2004a; 2008; Reed, 1995; Rodinson, 1966; Sombart, 1911; Taqi-Usmani, 2002; Tinker, 2004; Weber, 1921; Zubair, 1983) and the accounting-as-Protestant-practice stream (Berry, 2005a; Hardy &

[45] John Wesley was a theologian and founded the Methodist Church of England. His children and grandchildren then helped William Booth found the Salvation Army.
[46] See the book online: http://www.e-sword.net/commentaries.html
Before reading it, download and install *E-sword* from http://www.e-sword.net/downloads.html (Windows version) or from http://macsword.com/download/ (Mac OS version).

Ballis, 2005; Irvine, 2005; Jacobs, 2005; Jacobs & Walker, 2004; Kreander et al., 2004; McKernan & Kosmala, 2007; McPhail et al., 2004; 2005; Parker, 2001; 2002).

2.2. Accounting and ethnicity

The interpretive scheme of the ethno-methodology employed in the dissertation facilitated contributions to scientific knowledge of diversity through discussions about the appropriateness of culture and ethnicity as concepts. In fact, it is obviously positioned in the literature stream claiming ethnicity as the optimal cultural unit in accounting research (Alawattage & Wickramasinghe, 2008; Efferin, 2002; Efferin & Hopper, 2007; Wickramasinghe, Gooneratne, Jayakody & Cheryl, 2007; Wickramasinghe & Hopper, 2005; Wickramasinghe et al., 2004). Actually, two territories in four offered ethnic diversity and conveyed varying accountability practices. White French do not honour the covenant, whereas Haitians and Congolese do partially. Similarly, in the United Kingdom, WASPs fully honour it, whereas Zimbabweans do not. Moreover, whereas nationality assumes cultural heterogeneity in a given territory, ethnicity allows to grasp diversity (Fiske, 1994; Stanfield II, 1994) and generalise.

Unlike most works on ethnicity (Amernic, 1997; Chew & Greer, 1997; Davie, 2005; Gallhofer & Chew, 2000; Greer & Patel, 2000; Kim, 2004; In press; McNicholas et al., 2004; Moerman, 2006; Mynatt, Omundson, Schroeder & Stevens, 1997; Neu, 2000; Neu, Cooper & Everett, 2001; Neu & Graham, 2004), the thesis did not consider accounting a device for oppression of ethnic minorities. Following Annisette (2000, 2003), Efferin (2002) and Efferin and Hopper (2007) on ethnic management control systems, I purported to bring similar concerns into accountability research[47].

Consistent with my ethnomethodological scheme and Efferin's and Hopper's (2007) dilemma, I combined *etic* and *emic* perspectives on ethnicity for each of the seven groups studied. I failed to conduct a full *emic* research on ethnicity, although I did it on religion and accountability. Notwithstanding, I tried as possible to ground ethnic identity in people's day-

[47] Doing justice to works that I do not quote, I apologise in advance. My purpose here was not to be exhaustive, for I was concerned about bringing insights into the state of the art. Hence, for further insights, see *Financial Accountability & Management*. The journal publishes numerous articles on accountability in given national contexts.

to-day conduct, through which I could observe accountability practices. Thereby, my research contributes to a body of literature assuming accounting and accountability are everyday life practices (Ahrens & Chapman, 2002; Alawattage & Wickramasinghe, 2008; Ezzamel, Robson, Stapleton & McLean, 2007; Hopwood, 1994; Lavoie, 1987; Munro, 1993; Parker & Roffey, 1997; Wickramasinghe et al., 2007; Wickramasinghe et al., 2004).

Like Ahrens (1996a, b), I incidentally discovered styles of accountability: *full covenant*, *blank covenant* and *partial covenant*, which were ethnically influenced. I insist that I cannot conclude on ethnic determinism, as ethnomethodology prevents this. Like Efferin (2002) and Efferin and Hopper (2007), I consider accountability an extension of ethnic practices. These findings nuance somehow those on connections between accounting and religion, the *full covenant* and the *blank* covenant being both grounded in capitalistic thinking. Indeed, in Viking ethnicity welfare Capitalism manifested in concerns about social cohesion leads to honour the covenant, whereas White French vocational specialisations (charity and a denomination) through division of labour in society (social workers vs. ministers) leads Salvationists to divorce faith and conduct. Notwithstanding, the *partial covenant* does not evidence capitalistic rationality, such accountability practices and controls not applying to ethnic minorities (Wickramasinghe et al., 2004).

2.3. Framing accountability

The argument enabled a threefold contribution to the accountability literature. First, it brought additional insights into the definition of organisational conduct. Second, it offered a framework for the analysis of accountability relations. Third, it drew on the continuum of accountability systems with accounting, evaluation, and organising. In fact, the framework proposed for church accountability could be tested on other organisational contexts, the key issue being identification of the Higher-Stakeholder.

The dissertation contributes to the accountability literature, while non-financial issues inform on accounting though. Classically, accountability has been considered a system of giving and demanding of reasons for conduct (Bhimani & Roberts, 2004; Roberts, 1991; Roberts & Scapens, 1985) regarded financially and operationally in contemporary researches (Ahrens, 1996a; b; Quattrone, 2004a; 2008). The six empirical chapters demonstrated that the religious

beliefs system was the accountability base supporting financial and non-financial matters. In fact, in other contexts, this could be considered the organisational beliefs system.

The broad content of accountability showed that accountability practices are not only addressed to stockholders, but a Higher-Stakeholder (Laughlin, 1996). The latter can be, depending on the accountable person (Bolland & Schultze, 1996), either stockholders, customers, suppliers, employees, managers, public authorities or any other interested person. Hence, every organisational actor has an accountability role (Johansen, in press), the vast amount of people revealing multiple ontologies (Law, 1996).

The major contribution of the dissertation consisted of the ontological focus, ontology being defined in philosophy as the study of the '*to be*' and '*be-ing*': *who am I*? *where am I coming from*? *What do I want*? (Arendt, 1961; 1968; 1989; Lévinas, 1969; 1974; 1975; 1991), which, based upon Descartes', Kant's and Husserl's works, refers to knowledge (Law, 1996): *what do I know*? *What can I know*? As I do not know myself, I cannot know the Other and his thoughts. In fact, the whole dissertation applied to accountability relations the traditional ontological assumptions and questionings of qualitative research. Hence, its contribution to the accountability literature is that the accountable person cannot know the Higher-Stakeholder's expectations and must approximate them.

It is commonplace to consider that the heuristics of the organisation is the fulfilment of the Higher-Stakeholder's expectations. Managers are first commissioned to approximate them and make their calculations the official organisational doctrine. It is on this basis that they may demand others reasons for conduct: through subrogation they become the Higher-Stakeholder of levels beneath them (Alawattage & Wickramasinghe, in press) and so forth. Hence, at every level, the present individual subrogates the Higher-Stakeholder. At the end of the chain, the employee approximates these expectations and approximations, and imposes them to the inexistent inferior level, his own calculations becoming his doctrine of what the Higher-Stakeholder expects. In brief, the employee conducts himself consistently with what his speculations command and is accountable to himself for the fulfilment of His expectations. In the cascade of subrogations, every organisational member is accountable to all intermediary stakeholders and oneself, which brings accountability into corporate social responsibility (Chong, 2005; Cooper & Owen, 2007; Ezzamel et al., 2007; Gray et al., 2006; Jinnai, 2005; O'Dwyer & Unerman, 2007; Unerman & O'Dwyer, 2007) or corporate social

accountability, stakeholders being a path to the inaccessible Higher-Stakeholder.

The third contribution to knowledge on accountability stems from the other two and suggests account giving is the interplay between discursive practices, accounting, controls and evaluation. Contingency- or agency theory-based approaches tend to assimilate accounting and accountability, whereas since Roberts' and Scapens' (1985) definition, recent researches have regarded the former as the language of the latter. In fact, the empirical chapters insist on that accounting is one device for accountability and does not apply to all contexts, ethnic minorities from developing countries being less receptive to capitalistic accounting than to oral practices (Alawattage et al., 2007; Alawattage & Wickramasinghe, in press; Wickramasinghe et al., 2004).

Not only financial accounting is the language of accountability. The Salvation Army, interested in balancing faith and conduct regardless of financial issues, demonstrates that management accounting can uphold accountability practices too, controls serving as devices for account demanding (Berry, 2005a; Peace, 2006). This finding nuances most works assimilating accountability and control (Broadbent & Laughlin, 2003; Ezzamel, 1997; Goddard, 2004; Goddard & Assad, 2006; Munro, 1993; Munro & Hatherly, 1993; Toms, 2005). Indeed, accountability in the Salvation Army rests upon a covenant through promises to abide by the organisational beliefs system on one's own: self-control, lateral (peer controls) and vertical controls apply. Moreover, ethnic practices of accountability point to varying controls, all being drivers of account demanding or giving.

When looking for the Higher-Stakeholder and intermediary stakeholders, the individual experiences organisational structure, the issue being to identify to whom he is accountable. The cascade of subrogation reveals the number of hierarchical levels, tasks and duties between the accountable person and Higher-Stakeholder. Seemingly, the more intermediaries, the more centralised and coercive controls are, whereas the fewer intermediaries, the more decentralised and the more negotiated controls are, bureaucracy, political hegemony, participative and representative democracies being ways of organising.

Lastly, accounting records and controls as accountability drivers rest upon theories of value. Indeed, appraising the appropriateness of reasons given requires objective-like benchmarks and evaluation models. Yet, the ontological issue prevents from suggesting objective

measurement systems and evaluation models, which are actually ideological approximations of stakeholders' expectations (Bourguignon & Chiapello, 2005). For instance, the CAPM rests upon quasi-religious assumptions that investors are totally rational and capital markets efficient. In the Salvation Army, evaluation models reveal tensions on the identity of the person authorised to measure churchgoers' faithfulness (the self or the church), each ethnic group applying one variation. In conclusion, theories of value convey organisational and ethnic values, organisations accounting for what counts!

3. Methodological contributions

This section details the contributions allowed by ethno-methodology through narration of the researcher's fieldwork experience (Irvine & Gaffikin, 2006), viz. behind-the-scene insights (Humphrey & Lee, 2004) into an ethno-methodological research. For that purpose, the first sub-section reflexively discusses issues in ethno-methodology, which section two enlarges to ontological questionings.

3.1. Using ethno-methodologies in accounting research: the backstage

Only few social sciences researches have used ethno-methodology so far (Bowers, 1992a; b; Dowling, 2007; Parker & Roffey, 1997). Indeed, when I reviewed the literature, I found more methodological or epistemological writings on the subject than using it actually. To my knowledge, no accounting scholars claim this methodology choice, only Ahrens (1996a) referring to Garfinkel (1967) in the bibliography of his article.

An ethnomethodologist can observe people, '*Walk their walk, talk their talk and write their story*' (Jönsson & Macintosh, 1997) through total immersion in the milieu studied (Garfinkel, 1967; 1996). To do so, he must appropriate group language, codes, ethics, and habits and customs, which become his. Long-term immersion in the field acculturates him to the group until he becomes an insider taking part in community everyday life and conducting himself as others (Maynard & Clayman, 1991). In fact, in the programme of ethno-methodology, the researcher has a dual identity: a scholar and a group member (Garfinkel, 1996) enabling the radical reflexive narration of his experience through a conceptualised and theorised story

(Pollner, 1991).

One methodological contribution of this doctoral report is that it offers a behind-the-scenes view of applied ethno-methodology. In effect, *qua* an organisational member, I had been acculturated to the Salvation Army language and practices since my conversion. By ethnicity I was an insider amongst White French and German-Swiss, and became a quasi insider amongst Vikings and WASPs, with whom I lived for a couple of months. Ethnic minorities were but an issue: I lived for two years with Congolese until I could adopt the same codes and language (acculturated outsider) and remained a literate outsider *vis-à-vis* the Haitian and Zimbabwean communities. As I could not practice everyday life with them, I had to read a lot about both ethnicities confront my knowledge to people's discourses. Lastly, I was a full outsider *vis-à-vis* French-Swiss and therefore removed the group from the study: ethno-methodology was not possible.

Ethno-methodology was appropriate to look at accountability in people's everyday life and not only in discourse, my concerns being the understanding of parishioners' conduct and legitimation thereof, rather than their reflexive views on themselves and the organisation. Although my stance was to make ethnic identities emerge directly from the field., the approach differed from grounded theory research (Jönsson & Macintosh, 1997; Parker & Roffey, 1997) in two respects. First, the latter approach is more interview- than immersion-based (Gurd, 2008; Joannidès & Berland, 2008a; b), while rich ethnographies are the core of ethno-methodology (Jönsson & Lukka, 2005; Jönsson & Macintosh, 1997). Second, grounded theory research analyses discourses and actors' reflexivity, whereas ethno-methodology seeks to grasp social phenomena (Heap, 1991; Holstein & Gubrium, 1994). Within the multitude of ethno-methodologies observed by Maynard and Clayman (1991), mine is one.

Most critics on ethno-methodology argue that it lacks in reflexivity and theorising, because the researcher relies on his and people's practical doings and experiences. As the richness of the report rests on numerous anecdotes narrated through the field language, theorising could be considered contradictory or inconsistent (Holstein & Gubrium, 1994; Pollner, 1991; Roulston & Zuiker, 2004). To avoid such a critique, I combined fieldwork with two literature review chapters offering accounting, religion and ethnicity concepts. Hence, I could reformulate the Salvation Army story through the language of my academic discipline. Moreover, I proposed reliability and reflexivity techniques and procedures in Chapter IV,

making my research a softer version of ethno-methodology than Garfinkel (1967). For recollection,

> in 1967, two modes of research dominated academia. The MIT model consisted of theorising without any empirical observations. On the other hand, the Harvard model consisted solely of the verification of prior theories. Several radical pamphleteers suggested alternative modes of research; [Garfinkel was one] of them. Like most of [his] counterparts, [he] did not pretend to provide a working set of techniques and procedures (Joannidès and Berland, 2008b, p.254).

Hence, ethnomethodology's programme was an attack on mainstream approaches to scientific research. Nowadays, qualitative and empirical research need less justification *vis-à-vis* the academia, provocative stances being not as useful as in 1967. Therefore, adapting Garfinkel's (1967) views to current concerns should be considered consistent with methods though. In conclusion, the dissertation made the whole research process public and revealed the main practical issues with which the researcher may cope when studying day-to-day practices in complex contexts (e.g. church and ethnicity), viz. the possibilities of ethno-methodology.

3.2. Ontological awareness and research design

Consistent with the behind-the-scenes remarks on the use of ethno-methodology, this section furnishes personal reflections on the design of my research.

I noted that the onto-epistemo-methodological literature was scattered and that many PhD students disconnected and addressed these issues separately, intending to use a method without being aware of consistency with research questions and purposes, viz. ontological assumptions and epistemological stances. I noted that they could hardly justify choices on viva. Therefore, in my thesis, I systematically attempted to derive ontology, epistemology and methods from my research question, which was *how does everyday religious conduct reflect influences of ethnicity on accountability practices?* Wondering who I am, where I stand and where I want to go led me to select a field to which I could gain easy access (the Salvation Army). Onwards, this made me borrow from day-to-day accounting (Ahrens & Chapman, 2002; Hopwood, 1994), ontology (Law, 1996; Lowe, 2004a; b; Quattrone, 2000; 2004b;

2006) and anthropology literatures (Eriksen, 1993; Fenton, 1999; Haviland et al., 2005; Kant, 1776; Scupin, 1998; Smith & Young, 1998) to construct my theoretical framework on accountability. Hopefully, choices were consistent with the overall design of my research and never an offshoot of randomness or arbitrary.

Ontologically speaking, I addressed an object with infinite facets that I could not observe at the same time (Lévinas, 1969). Although I was supposed to handle one single religious organisation, I understood that I would only be able to understand it *per se* and not *in se*, i.e. essence of the object (Kant, 1787). Practically, I knew that I would never access God's will or people's mid and faith. At best, I would approximate them, the convergence of calculations bringing insights into my object. Consequently, I understood that I would never grasp the reality of accountability, religion and ethnicity, be it in the Salvation Army or in a parish. As the interplay between multiple ontological approximations, my research would only rely on the very subjectivity of field actors, including myself. Hence, one reality could be mine *qua* ethnic, religious and accountable self and researcher. Approximations of the object would be labelled *interpretive scheme*, whereas the construction of interconnections would be named *constructivism* or *hermeneutics*.

I walked their walk, talked their talks and wrote their story, using theatrical stylistics. Concerned about the reliability[48] and the teachability of my research, I developed systematic coding and validation procedures in which I let people talk back on intermediary reports and analyses. If they recognised themselves or the organisation in the procession of anecdotes, I would go ahead. Otherwise, I would readjust. After all, what counts is their subjectivity!

Lastly, to conduct my fieldwork, I chose what Berry (2005) names an *expressive organisation*, i.e. a context where phenomena are particularly salient. Effectively, the Salvation Army is a rare organisation where accountability is explicitly covenant-and-constitution-driven. Subsequently, speaking in those terms should be consistent with organisational labels without being a theoretical prejudice. Moreover, the development of the congregation alongside Capitalism enabled the construction of an accounting spirituality, which did not stem from personal intellectual speculations, church leaders speaking about faith in terms of debits and credits, assets and liabilities, God's net income, balances and

[48] See in appendixes the mail sent by a Salvation Army officer interested in qupting an excerpt of the thesis presented at the 2007 French Accountants Association Conference.

accounts. Lastly, studying several ethnic groups enabled emphasis on dimensions of accountability, which could have not been as salient in other organisational contexts. Actually, like British and German brewers revealed two styles of accountability, seven ethnic groups revealed three sets of practices. In conclusion, when agreeing to supervise my PhD, Trevor Hopper exclaimed:

> I like the project. It is not an additional study of IBM!

Further research

From this study, I can suggest two avenues for further research, one concerning the empirical object, and one addressing the theoretical framework and conclusions.

The study of the accountability practices of three non-Western ethnic groups with non-Christian religious backgrounds shed light on the need for non-Western based research. Further research on accounting in religious settings could focus on non-Christian churches as well as on Christian denominations in non-Western cultural contexts (e.g. in developing countries, Africa, or India), which should facilitate the emergence of new issues and views on accounting, religion and ethnicity.

The second possible extension could consist of applying the theoretical framework and conclusions to other organisational contexts to open discussions about the relevance of issues related to organisational beliefs system, covenant, constitution and subrogations and to theoretical refinements to enhance the understanding of accountability relations.

Humbly, my research calls for discussions of the three styles of accountability discovered, which would contribute to the external validation of my conclusions. As my thesis is interested in the most practical micro-levels, I suggest interventionist research in other ethnic contexts to assess the relevance and the usefulness of my contributions.

CONCLUSIONS

Résumé de l'argument

Le Chapitre I a posé les concepts et le cadre théorique guidant la recherche. La notion de religion a été présentée comme lune expérience individuelle partagée avec une communauté et encadrée par des doctrines. En tant que telle, la religion apparaît comme un système de croyances fondé sur une foi, des valeurs et des normes administrées par un clergé. Ainsi la religion peut-elle différer d'un groupe à l'autre, notamment d'une ethnie à l'autre. Dans ce contexte, l'ethnicité est l'appartenance subjective à une communauté fondée sur une ancestralité (ascendance) mythique ou avérée, une parenté (kinship) construite, une langue vernaculaire, des croyances, des valeurs, des normes et des pratiques religieuses héritées. Au sin de la communauté religieuse aussi bien qu'ethnique, l'individu est supposé redevable (accountable) devant les autres et devant Dieu de sa conduite. L'*accountability* consiste alors en une relation discursive duale dans laquelle sont demandées et données des raisons pour une conduite. Celle-ci peut être financière ou opérationnelle et repose sur la comptabilisation du respect d'un engagement moral formalisé. Peut alors se développer une forme de spiritualité comptable dans laquelle la théologie de la congrégation prend le dessus sur la foi indidividuelle.

Une fois posés les liens entre religion, ethnicité et *accountability*, le Chapitre II devait apprécier les liens entre la comptabilité et la religion. Une telle revue critique de la littérature a permis de parvenir à deux séries de conclusions. Tout d'abord, deux courants ont pu être identifiés. L'un, devenu dominant, conclue sur l'existence de dichotomies sémantiques entre la religion et la comptabilité. A l'inverse, l'autre courant se révèle plus critique et conclue que la comptabilité est une expérience religieuse. La deuxième observation est que le positionnement du chercheur par rapport à l'église étudiée influence sa conscience ontologique, sa posture épistémologique et ses choix méthodologiques. Des indigènes religieux appartiennent au second courant de littérature, tandis que les personnes extérieures se retrouvent dans le premier.

Comme la thèse traite également de questions ethniques, le Chapitre III s'est focalisé sur l'étude de la diversité dans les recherches comptables. À nouveau, deux corpus de littérature ont pu être identifiés. L'un réduit la diversité à des valeurs nationales et tente de mesurer et de classer des peuples en fonction de catégories pré-établies. L'autre corpus de littérature considère l'ethnicité comme l'unité de référence la plus pertinente et tente de comprendre les peuples observés. Les tenants du premier courant sont étrangers aux communautés étudiées et tendent à appliquer leur propre bagage culturel à d'autres peuples. Comme dans le Chapitre II, leurs conclusions sont très prévisibles et peu opérationnelles. En revanche, le tenants de l'ethnicité tendent à être des indigènes ethniques et poursuivent l'objectif de contribuer à la connaissance de l'objet comptable grâce à l compréhension de pratiques ethniques.

Le Chapitre IV devait apparaître comme la suite logique des Chapitres II et III. Ma conscience ontologique me prédisposait à adopter une posture interprétativiste. Mon centre d'intérêt étant la compréhension de l'*accountability*, j'ai été conduit à mener ma recherche en tant que membre des communauté religieuse et ethniques observées. Mon appartenance à l'Armée du Salut devait faciliter mon positionnement religieux. Concernant l'ethnicité, j'ai dû m'acculturer aux communautés dont je n'étais pas membre. Pour cela, j'ai vécu au quotidien avec leurs membres et ce depuis le début de la thèse et jusqu'au dépôt définitif de celle-ci. Afin d'exploiter toute la richesse de mes terrains, j'ai opté pour une ethno-méthodologie : *walk their walk, talk their talk and write their story*. Comme le style employé pour l'écriture devait influer sur la restitution du terrain, j'ai emprunté celui du théâtre. Un tel style devait rendre ma recherche intelligible pour les acteurs qui de manière réflexive en validaient la plausibilité et la fiabilité.

La deuxième partie de la thèse présentait le travail empirique et son analyse. Du fait du mode narratif adopté, elle e'est avérée beaucoup plus longue que la première partie. Le Chapitre V frappait les trois coups avant le lever de rideau. Il présentait brièvement l'histoire de l'Armée du Salut ainsi que les questions religieuses et ethniques qui la caractérisent.

Le Chapitre VI – Acte I – présentait le système d'*accountability* de l'Armée du Salut. Il a émergé de l'observation du terrain que l'*accountability* à l'Armée du Salut reposait sur un engagement formel que prenait le croyant avec la congrégation pour le compte de Dieu. Son respect est alors apprécié à l'aune de données comptables formelles. Celles-ci révèlent en

effet la piété de l'individu et la loyauté de sa conduite. Notons que ces données comptables sont ancrées dans un modèle de rationalité capitaliste consistant en l'accumulation de capital (des âmes et des soutiens financiers extérieurs) pour Dieu et en la maximisation de la valeur (piété) de Son royaume. En résumé, le Chapitre VI montrait comment l'Armée du Salut constitutionnellement comptabilise la foi et la conduite de ses membres. Il révélait comment les paroissiens doivent équilibrer foi et actions (investissement dans du travail social), témoignages et collecte d'âmes ou de soutiens financiers tout comme foi et dons (restitution à Dieu de Ses bienfaits).

Les chapitres VII à X ont exploré dans les quatre territoires comment chacun des sept groupes ethniques honore son engagement. Le Chapitre VII s'est intéressé aux pratiques des Blancs Français, des Haïtiens et des Congolais sur le territoire français. Le Chapitre VIII a traité des Germanophones sur le territoire suisse. Le Chapitre IX a mis l'accent sur les pratiques des WASPs et des Zimbabwéens sur le territoire britannique. Enfin, le Chapitre X a analysé les pratiques des Vikings en Suède.

La présente conclusion résume les contributions de l thèse à la connaissance scientifique. A cette fin, elle est divisée en trois sections. La première section présente la contribution empirique de la thèse, soit l'Armée du Salut en tant qu'organisation multi-ethnique. La contribution tient à la discussion les tendances observées : trois styles d'*accountability* comme résultantes d'influences ethniques. La deuxième section présente les contributions théoriques/pratiques de la recherche. Celles-ci sont de trois ordres. Tout d'abord, elle contribue à la connaissance sur les liens entre religion et comptabilité. Dans une mesure moindre, elle contribue à la compréhension de la diversité dans les études comptables. Enfin, elle tente d'élargir le cadre théorique de l'*accountability* du Chapitre I à d'autres contextes organisationnels. La troisième section présente les contributions méthodologiques de la thèse. En premier lieu, elle contribue à la connaissance sur l'ethno-méthodologie. En second lieu, et surtout, son essence réflexive offre une contribution ontologique à la condition du chercheur.

1. Les comptes de Babel: trois styles ethniques d'*accountability*

Les quatre chapitres présentant des pratiques ont étudié les influences de l'ethnicité sur les pratiques quotidiennes d'*accountability*. Pour cela, j'ai systématiquement observé les manières dont chaque groupe ethnique honorait l'engagement et équilibrait constitutionnellement le compte *Dieu*. J'ai porté mon attention sur la manière dont chacun de ces groupes s'appropriait la spiritualité comptable de l'Armée du Salut. Systématiquement, j'ai tenté de saisir quelles dimensions de l'ethnicité influençaient le plus la conduite. J'ai ainsi pu identifier trois styles d'*accountability* dont deux sont des formes idéal-typiques : engagement total (WASPs et Vikings), engagement nul (Blancs Français et Suisse Allemands) et entre les deux engagement partiel (Haïtiens, Congolais, Zimbabwéens). La figure ci-dessous résume ces trois styles d'engagement.

Covenant / Constitution	WASPs	Vikings	White French	German-Swiss	Haitians	Congolese	Zimbabweans
Faith & Actions							
employment	Yes	Yes	-	-	-	-	-
volunteering	Yes	Yes	-	-	Kin solidarities	Kin solidarities	Kin solidarities
Witness & Collections							
social work	Yes	Yes	-	-	-	-	-
demonstrations before civil society	Yes	Yes	-	-	Yes	Yes	Yes
uniform	Yes	Witnes clothes	Neglected clothes	-	Yes	Yes	Yes
Faith & Donations							
Sunday donations	High	High	Low	High	High	High	High
Reponses to appeals	High	High	-	High	High	High	Accrued
Legacies	-	-	-	-	-	-	-
	Full covenant		**Blank covenant**		**Partial covenant**		

Trois styles d'engagement et trois styles d'ethnicité

A trois styles d'engagement peuvnet être associés trois styles d'ethnicité. Tout d'abord, les WASPs et les Vikings sont tous deux des ethnies historiques majoritaires urbaines et honorent totalement l'engagement. L'Armée du Salut a traditionnellement opéré dans les villes. Là, elle pouvait satisfaire de grands besoins sociaux et spirituels. Visiblement, les préoccupations des ethnies urbaines peuvent être similaires à celles de l'Armée du Salut. A l'inverse, les Blancs Français et les Suisses Allemands sont des majorités ethniques historiques rurales et n'honorent pas du tout l'engagement. De prime abord, les préoccupations urbaines et rurales peuvent différer, pouvant ainsi provoquer des incompréhensions et des tensions. Traditionnellement, la pauvreté et la misère ont été un plus grand enjeu en milieu urbain qu'en milieu rural, les campagnes étant traditionnellement plus conservatrices que les villes

(Boltanski et Chiapello, 1999 ; Lafargue, 1907 ; Marx et Engels, 1847). Enfin, les Haïtiens, les Congolais et les Zimbabwéens sont des minorités ethniques urbaines post-coloniales et honorent l'engagement de manière partielle. En tant qu'immigrés de première génération ou qu'immigrés clandestins, ils sont très probablement les premières victimes de la pauvreté et de la misère. Comme les pasteurs et les chefs de l'Armée du Salut le notent, ils devraient être les premiers bénéficiaires d'un accompagnement social et spirituel. A ce stade je ne suis pas en mesure d'affirmer l'existence d'une relation causale entre ethnicité et *accountability*. Je ne puis qu'observer une corrélation forte entre le type d'ethnicité et le degré de respect de l'engagement.

*1.1. Trois styles d'influences des pratiques religieuses ethniques sur l'*accountability

Sans surprise, la principale influence de l'ethnicité sur le style d'*accountability* est à trouver dans les croyances et les pratiques religieuses. Comme le système d'*accountability* de l'Armée du Salut est fondé sur la foi, les perceptions et les pratiques religieuses méritent un intérêt tout particulier. Les croyances et les pratiques influencent la manière dont les groupes ethniques honorent l'engagement. Néanmoins, ces influences ne sont pas prévisibles. C'est seulement parmi les trois minorités ethniques que les croyances et les pratiques convergeaient vers une conduite similaire. Dans les deux autres styles d'*accountability*, les influences étaient divergentes.

Des perspectives vaudou (Haïtiens), l'évangélisme centre-africain et des vues charismatiques (Zimbabwéens) ont conduit les trois groupes à se conduire sensiblement de la même manière. Dans les trois cas, les croyances religieuses ethniques ne permettent pas de donner du sens au travail social et sont même contradictoires avec son essence. Dans le vaudou, le croyant doit remercier le Seigneur de l'avoir fait pauvre. Dans l'évangélisme, le salut vient exclusivement de la prière, tandis que dans les pratiques charismatiques seule la cure des âmes mène au salut. Il n'y a ainsi aucune place pour du travail social. Il est cohérent que ces Salutistes ne soient pas impliqués dans de telles actions. Dans les trois systèmes de croyance, ceux qui ont été sauvés ont la responsabilité de sauver les autres. Ils sont chargés de collecter leurs âmes. Pour cela, ils sont amenés à témoigner devant la société civile. Les Congolais et les Zimbabwéens le font particulièrement, tandis que les Haïtiens revitalisent la foi des leurs. On

constate que les deux groupes ethniques noir-africains se comportent de la même manière, tandis que les Antillais métis se conduisent un peu différemment.

L'engagement total et l'engagement nul mettent en lumière un phénomène dual. Tout d'abord, des croyances et des pratiques religieuses opposées conduisent à des conduites opposées. Si cela n'est pas surprenant, il est frappant de constater que des croyances et des pratiques religieuses similaires peuvent mener à des conduites opposées. Comme l'Armée du Salut a été fondée par des WASPs et pour des WASPs, on peut postuler que les croyances et pratiques religieuses ne diffèrent guère des exigences de la congrégation. C'est donc sans surprise que la conduite des soldats WASPs est confirme aux attentes de l'Armée du Salut. A l'opposé, la laïcité des Blancs Français peut opérer comme un système de croyances et de pratiques religieuses séculières. Dans ce système, tout ce qui vient de l'église est méconsidéré. La conduite apparaît comme une réaction systématique à des obligations cléricales. Cela les conduit à ne pas être impliqués dans le travail social, á ne pas témoigner et à ne pas faire de dons à l'Armée du Salut.

La vraie surprise tient aux parcours opposés des Vikings et des Suisses Allemands qui pourtant présentent des croyances et des pratiques religieuses similaires. Les deux groupes ethniques sont notoirement religieux et se réclament du luthéranisme. La vraie différence tient à ce que les Vikings se réfèrent explicitement à Luther tandis que les Suisses Allemands se réfèrent à Zwingli. Les deux systèmes de croyances reposent sur l'idée que la grâce divine est donnée *a priori* et sur la notion de remboursement pour les bienfaits de Dieu. Dans le cas des Vikings, le résultat de ceci est un grand investissement dans le travail social et dans les actions de témoignage. Une manière de rembourser consiste à mettre ses compétences au service de l'avènement du royaume de Dieu. Dans le cas des Suisses Allemands, la résultante de ces croyances est le non-invesitssement des soldats dans le travail social ou dans les actions de témoignage. Au lieu de cela, les salutistes germanophones travaillent autant que possible afin de financer leur église. Les Vikings équilibrent *Foi & Actions*, *Témoignages & Collectes* et *Foi & Dons*. Les Suisses Allemands n'équilibrent aucun des deux premiers mais sur-valorisent le dernier des trois comptes. Ainsi, les croyances et les pratiques religieuses ne peuvent apporter qu'un éclairage sur le degré de respect de l'engagement. Seules, elles ne peuvent expliquer les conduites. D'autres perspectives sont nécessaires, qui opérationnaliseraient les croyances. De telles perspectives sont à trouver dans les autres dimensions de l'ethnicité, soit l'ancestralité et la parenté. Encore une fois, prises séparément,

celles-ci ne permettent pas d'expliquer les conduites. Elles se complètent pour expliquer les spécificités de telle ou telle conduite.

*1.2. Trois styles d'influences de la parenté sur l'*accountability

Dans l'engagement total (WASPs et Vikings), la parenté se manifeste comme le souci des autres membres de la société civile. La famille sans lien de sang consiste ainsi en l'ensemble du corps social. Alors que cela n'est qu'implicite parmi les WASPs, les Vikings le manifestent explicitement. Dans le premier cas, la misère et la pauvreté tendent à être considérées comme des maladies sociales. Leur expansion, en contaminant la société saine, provoquerait des désordres sociaux. C'est pourquoi il apparaît nécessaire de les prendre en charge collectivement (voir Foucault, 1966, 1972). Compte tenu du fait que les églises ont pu développer un réel savoir-faire dans le traitement collective de ces fléaux sociaux, leurs paroissiens sont particulièrement impliqués dans de telles entreprises. L'investissement physique des WASps dans le travail social de l'Armée du Salut pourrait mettre en évidence une telle forme d'individualisation et d'intériorisation de la parenté. De même, les enjeux liés au salut pourraient découler naturellement de cette parenté. En lien avec la cure sociale, la cure morale peut devenir un vrai enjeu et conduire les soldats WASPs à témoigner en vue de collecter de nouvelles âmes. Cela peut alors être en phase avec le conservatisme WASP suggéré par Young (2007) et par Guillén (1994). Lorsqu'ils font du travail social ou traite de questions religieuses, ceux-ci sont dirigées vers le maintien et la préservation de l'ordre social. En de rares circonstances, elles sont motivées par des valeurs d'humanisme. A l'inverse, la parenté viking est intimement liée à des soucis de cohésions sociale. Chaque individu doit pouvoir trouver une place dans la société. Autrui est un être humain et mérite l'aide et le soutien de ceux qui ont pu trouver une place. Comme dans le cas des WASPs, cela se traduit par un ancrage fort de l'individu dans la société civile. Ainsi, les Vikings sont impliqués dans des actions de travail social de proximité et de témoignage perpétuel. Les WASPs le font par conservatisme, tandis que les Vikings le font par libéralisme social.

Dans l'engagement nul, la parenté intervient de manière inégale. On la retrouve particulièrement dans la conduite des Salutistes blancs en France. En revanche, elle est plus implicite dans le cas des Suisses Allemands. Les Blancs en France construisent leur parenté en tant qu'appartenance à une classe sociale (dominée et opprimée). Au sein de l'Armée du

Salut, la classe opprimée est celle des paroissiens, face au clergé et aux professionnels salariés de l'organisation. A ce titre, ils revendiquent une forme d'émancipation des oppresseurs. La parenté se retrouve chez le frère d'armes avec lequel on lutte contre l'exercice coercitif et autoritaire du pouvoir. Comme le système d'*accountability* de l'Armée du Salut est lié à la structure hiérarchique de l'organisation, il n'est guère surprenant que les soldats blancs-français le rejettent systématiquement et principiellement. Ils ne sont pas impliqués dans le travail social, en ceci qu'il dénote l'oppression de la Fondation sur la Congrégation. Ils ne témoignent pas non plus, car les outils du témoignage dénotent la coercition exercée par les chefs religieux. Enfin, ils ne font pas non plus de dons, en ceci qu'ils représentent l'autorité du clergé. A la différence des Blancs en France, les Suisses Allemands font reposer la parenté sur la langue : les germanophones sont membres de la même communauté. Comme il n'y a pas de personnes dans le besoin au sein de la communauté linguistique, le respect de l'engagement est matériellement impossible. Dans un tel contexte, l'implication dans le travail social tout comme le témoignage perdent leur sens. Les deux groupes ethniques font état d'une même situation vis-à-vis de l'Armée du Salut, mais la parenté influence les conduites de manière très différente d'une communauté à l'autre.

L'engagement partiel met en lumière diverses influences de la parenté au sein des minorités ethniques. Chacun des trois groupes met en évidence une forme de parenté. Les Haïtiens mettent en lumière une parenté restreinte. Le *frère* et la *sœur* sont d'autres Haïtiens venant du même village. Les autres ne comptent pas. Les solidarités ne sont dirigées que vers des Haïtiens ; celles-ci incluent le témoignage et le souci du salut de l'âme, mais également les dons. Cela se traduit alors par un non-investissement dans le travail social de l'Armée du Salut qui s'adresse à toute personne dans le besoin. A l'autre extrémité, les Zimbabwéens fondent la parenté sur une famille élargie. Sont des *frères* et des *sœurs* les autres immigrés Zimbabwéens, mais aussi toute personne souhaitant intégrer la communauté. Celle-ci est donc relativement ouverte sur le monde extérieur. La parenté n'est pas tenue pour acquise, mais est construite et évolue. Ainsi, les Salutistes zimbabwéens développent des solidarités destinées aux *frères* et *sœurs* dans la foi. Ainsi s'investissent-ils dans la préparation d'événements religieux plutôt que dans du travail social. En témoignant, ils cherchent à élargir le cercle familial. Les Congolais mettent en évidence une forme médiane de parenté. Celle-ci se manifeste dans la négritude, c'est-à-dire dans l'intérêt pour le sort d'autres Noirs Africains. Ainsi, les solidarités qui peuvent se développer sont adressées au *frère* et à la *sœur* noirs. Le travail social existe, mais est informel et ne fait l'objet d'aucun contrôle, puisque mené en

famille. De même, les Salutistes congolais se montrent très soucieux du salut de l'âme des autres Noirs Africans. A dessein, ils témoignent auprès d'eux : la société civile est alors incarnée par la société noire africaine.

*1.3. Trois influences de l'ancestralité sur l'*accountability

Tout comme la parenté, l'ancestralité prend des formes différentes et influe de manière différenciée sur la conduite. Lorsqu'elle est mise en regard de la parenté, elle reflète souvent des valeurs ou des normes pour la conduite. Considérée seule, la parenté n'a pas d'influence directe sur la manière dont les Salutistes honorent l'engagement et la constitution.

Dans l'engagement total, l'ancestralité des groupes ethniques et de l'Armée du Salut semblent se recouper. Dans les cas des WASPs et des Vikings, l'Armée du Salut semble être intégrée à l'ancestralité. Dans le cas des WASPs, elle semble en faire partie intégrante pour elle-même- En se référant à leurs ancêtres qui ont fondé l'Armée du Salut avec William Booth, les Salutistes WASPs font de l'appartenance à l'organisation une dimension de leur ethnicité. Il n'est alors guère surprenant qu'ils soient impliqués dans le travail social, qu'ils témoignent, collectent des âmes et fassent des dons. En honorant leur engagement, ils honorent la mémoire de leurs ancêtres et peuvent se remémorer le parcours social de leur famille. Dans l'ancestralité des Vikings, l'Armée du Salut a été un des acteurs de la démocratisation du pays. En tant qu'*église libre*, elle a été un acteur de la création de l'Etat providence (voir Esping-Andersen, 1992). L'Armée du Salut a ainsi toujours fait partie du paysage sociopolitique en Suède. On comprend aisément le fort ancrage de l'organisation dans la société civile. Une deuxième preuve de sa légitimité historique tient à la possibilité pour elle de lever l'impôt religieux. Ainsi, il n'est guère surprenant que les soldats vikings s'investissent dans le travail social, témoignent en permanence et fassent des dons à l'Armée du Salut. Il y a cependant une différence majeure entre les ancestralités WASp et viking. Dans le premier cas, elle est individuelle. C'est la somme des ancestralités individuelles qui constitue le corps social. Dans le second cas, elle est visible à un niveau collectif (*églises libres*, démocratisation et Etat-providence).

Dans l'engagement nul, l'ancestralité apparaît comme un obstacle au développement de l'Armée du Salut. Dans le cas des Blancs en France et des Suisses Allemands, elle se réfère

aux fondements de l'identité collective. Dans le cas des Blancs Français, l'esprit des Lumières et de la Révolution Française recommandent le rejet de toute forme de coercition. Chacun de ces esprits suggère que seul compte l'exercice du libre-arbitre et que celui-ci ne peut être ni encadré ni contraint. Etant donné qu'historiquement cet esprit s'opposait aux pratiques de l'Eglise, c'est sans surprise que les Salutistes blancs en France rejettent la constitution de l'Armée du Salut.. Il n'est guère étonnant qu'en réaction ils n'honorent pas l'engagement. Les Suisses Allemands se réfèrent à l'émergence du Protestantisme. Conformément à leur racines protestantes, les Suisses Allemands ne tolèrent aucune intrusion extérieure dans leur relation à Dieu. Foi et actes ne relèvent que de Dieu et d'eux-mêmes. On peut ainsi comprendre qu'ils ne s'investissent pas dans les programmes que suggère l'Armée du Salut (travail social, témoignage). En lien avec les croyances et pratiques religieuses héritées, l'ancestralité semble contredire les termes de l'engagement. Par principe, la misère et la pauvreté ne peuvent exister dans l'ethnicité suisse allemande, alors que l'Armée du Salut postule son existence. Dans les deux cas, l'ancestralité, quoique très différente, se traduit par la même conduite. Qu'elle soit philosophiquement ou religieusement fondée, elle se traduit par un engagement nul.

Dans l'engagement partiel, l'ancestralité apporte aussi un éclairage sur la conduite. L'ancestralité haïtienne se réfère principalement à l'esclavage. En lien avec l'esclavage, la ségrégation des Blancs et la traîtrise des autres noirs qui ont vendu leurs familles les conduisent à vivre repliés sur eux.mêmes. Une telle forme d'ancestralité se traduit par une parenté fondée sur les restes de l'esclavage : le métissage. Les viols par les maîtres becqués leur ont fait perdre leur identité noire. Ainsi, les solidarités se sont développés autour de la communauté ancestralement opprimée. Concrètement, un investissement dans le travail social formel ne sont pas possibles. Ils s'aident entre eux. En revanche, l'héritage de l'esclavage les conduits à se conformer autant que possible à la règle édictée par le maître blanc : ils portent l'uniforme et témoignent devant une forme de société civile sur une base perpétuelle. Ainsi, l'ancestralité haïtienne a un effet ambigu sur la conduite. C'est pourquoi, il convient de compléter cette perspective avec les croyances et les pratiques religieuses héritées. Lorsque l'ancestralité soutient la question religieuse, les Salutistes haïtiens se confirment à la règle. Lorsque les deux ne sont pas en cohérence, il semble que la religion hérité prend le dessus. En se référant à des racines en Afrique, les Congolais manifestent une ancestralité plus évidente. Ce qui compte est que l'autre soit aussi un Noir Africain et ait ses racines sur le continent. Là, ancestralité et parenté se croisent. Donc, ce qui compte est que l'autre ait des

racines africaines. Les solidarités sont destinées au même autre (voir Lévinas, 1974). L'ancestralité congolaise semble ainsi offrir un cadre plus large que celui de l'ethnicité haïtienne. Enfin, n'ayant pas réussi à identifier l'ancestralité zimbabwéenne, je ne peux en voir les influences sur la conduite et l'*accountability*. Je suppute que comme dans le cas des Haïtiens et des Congolais et soit un pont vers la parenté.

En conclusion, l'ethnicité a de fortes influences sur la manière dont l'engagement est honoré. En particulier, des pratiques et des croyances religieuses héritées semblent avoir l'impact le plus important sur la conduite. La parenté ainsi que les valeurs et les normes apparaissent comme des déclinaisons de celles-ci. L'ancestralité permet de tracer un continuum entre l'ethnicité et la conduite. Seule, elle ne permet pas de saisir la manière dont l'engagement est honoré. Dans les trois minorités ethniques (Haïtiens, Congolais et Zimbabwéens), les pratiques et les croyances religieuses héritées divergent très clairement de celles de l'Armée du Salut. Elles conduisent en effet les Salutistes à ne pas honorer l'implication dans le travail social. En revanche, ces croyances et pratiques les conduisent à s'approprier pleinement les enjeux du témoignage et des collectes tout comme ceux de la foi et des dons.

Autrement, les influences de l'ethnicité ne sont ni systématiques ni prévisibles (voir Wicrkamasinghe et al., 2004).Les éléments de l'ethnicité, prises individuellement, ne convergent pas vers la des conduites semblables. C'est plutôt l'enchevêtrement de toutes les dimensions de l'ethnicité qui permettent de comprendre les conduites. C'st pourquoi, des ethnicités apparemment similaires peuvent conduire à des conduites divergentes. Les Vikings et les Suisses Allemands le démontrent avec acuité. Les deux groupes ethniques ont des croyances et des pratiques religieuses (luthériennes) communes ; leurs soucis démocratie participative de libre-arbitre convergent. Et pourtant, les Vikings honorent pleinement l'engagement, tandis que les Suisses Allemands ne le font pas. En fait, il semble que les deux groupes ethniques divergent sur la conception et la perception de la misère et de la pauvreté. Pour les Vikings, elles signifient que la cohésion sociale a failli. Pour les Suisses Allemands, elles ne peuvent exister.

Incidemment mais non systématiquement, la typologie d'Eriksen peut être connectée à un style d'*accountability* : les majorités historiques urbaines honorent pleinement l'engagement les majorités ethniques rurales ne l'honorent pas du tout ; et les minorités ethniques urbaines l'honorent partiellement. La figure ci-dessous résume l'articulation entre styles d'ethnicité et

styles d'*accountability*.

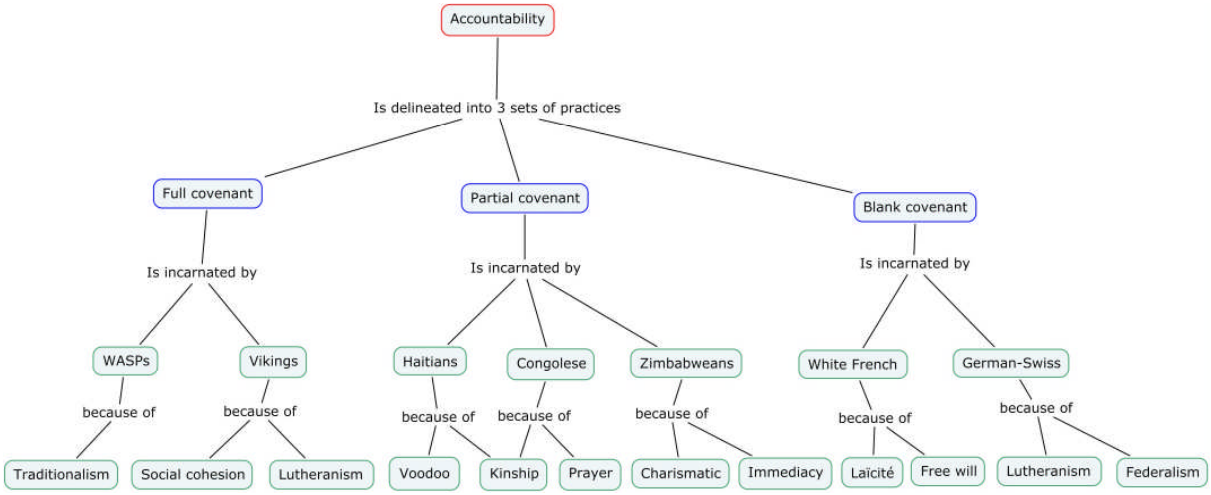

Figure 2. Ethnicité et *accountability*

2. Boucler le cercle: contributions théoriques/pratiques de la thèse

Comme la présente thèse était menée en contrôle de gestion, ses contributions majeures se situent dans ce champ scientifique. Bien qu'il ait abondamment été fait référence aux autres sciences sociales, celles-ci restent périphériques dans la constitution de l'objet comptable. C'est pourquoi, je ne prétends pas contribuer à la connaissance scientifique en dehors deu champ du contrôle de gestion. Ainsi, je peux rendre compte de contributions de trois ordres. Tout d'abord, ma thèse contribue à la connaissance sur les liens entre comptabilité et religion. Deuxièmement, le cadre ethnique de l'étude permet de `contribuer à la connaissance sur la diversité en comptabilité. Enfin, le cœur de la thèse était l'*accountability* dans un contexte organisationnel. L'étude du contexte religieux devait introduire l'humilité ontologique dans l'étude de ce phénomène.

2.1. La comptabilité et la religion : des soutiens mutuels

La comptabilité, Dieu et le Diable ; ces trois termes résument les principales ambiguïtés de la comptabilité dans un contexte religieux. La plupart des travaux ont tenté de situer la comptabilité soit en Enfer, soit au Paradis. Dans ces débats, la présente thèse contribue à placer la comptabilité plutôt au Paradis qu'en Enfer.

La spiritualité comptable de type capitaliste de l'Armée du Salut ne met au jour aucune dichotomie sémantique entre la finance/comptabilité et des préoccupations religieuses. La théologie méthodiste de l'Armée du Salut s'est développée en même temps que le Capitalisme. Pour mémoire, William Booth, son fondateur, était un ancien prêteur sur gages et a fait financer son projet par les investisseurs institutionnels de l'époque (Sandall, 1947 ; Walker, 2001 ; Watson, 1964 ; Winston, 2000). Ceux-ci étant les principales parties prenantes de l'organisation, il a développé une théorie et des procédures pour tenir les registres et publier les comptes de la congrégation (Howson, 2005). Les observations faites dans cette thèse confirment les conclusions que Howon a tiré de la littérature salutistes depuis les débuts de l'Armée du Salut.

L'Armée du Salut existe du fait du Capitalisme et du fait de ses effets sur la condition des individus. Dans une certaine meure, on pourrait considérer que tous deux sont des mouvements historiques jumeaux. Le Capitalisme se fonde sur l'accumulation de capital et sur la maximisation du profit pour ses détenteurs (Chiapello, 2007 ; Weber, 1922). Le projet universel d'une communauté religieuse repose, quant à lui, sur l'accumulation d'âmes et de fonds pour l'avènement du royaume de Dieu (Durkheim, 1902 ; Weber, 1921, 1922). D'un point de vue théologique, le royaume de Dieu ne pourra advenir que si le monde entier croit en lui et le célère (Wesley, 1765).

> Settle him - In the temple, this expression agrees but imperfectly with Solomon, or his successors, but strictly and properly with Christ, to whom alone that promise also of an everlasting establishment in this kingdom belongs. Kingdom - In God's kingdom in a large and general sense. And this, as well as the former phrase, singularly belongs to the Messiah, who was not only to be the king of Israel, but also of all nations. This is an intimation of that great mystery which is more fully revealed in the new testament, namely, that Christ, is the head, or

> king of all God's church, consisting of Jews and Gentiles, and of all nations, and indeed of all creatures, all which is God's kingdom, and by him given to his son our blessed Lord (Comments on Chronicles 17).[49]

Pour que l'accumulation de capital maximise les profits, l'organisation des modes de production s'est développée. Weber (1922) note que la bureaucratie a émergé comme un mode rationnel d'organisation de la production. Comme dans une usine capitaliste, l'Armée du Salut a mis en place une structure formelle forte. Elle a construit une hiérarchie fondée sur la division des tâches en fonction des grades. Cela était sensé faciliter et coordonner les actions sur le *champ de bataille* (Booth, 1890 ; Sandall, 1947 ; 1955 ; Watson, 1964 ; Winston ; 2000). Cela devait permettre la coordination d'opérations de témoignage destinées à collecter de nouvelles âmes et de nouveaux soutiens financiers.

Les dirigeants capitalistes devaient rendre compte de l'utilisation des fonds à ceux qui leur confiaient. A cet effet, ils ont été contraints de mettre n place des systèmes de comptabilité en partie double. Tout objet était enregistré en tant que débit ou que crédit. De la même manière, à l'Armée du Salut, les pasteurs, dans leurs paroisses, doivent comptabiliser les individus et les conduites pieuses. Lorsqu'ils sont investis dans du travail social, les Salutistes équilibrent foi et (confiée par Dieu) et conduite (les actions destinées à Dieu). Il en est de même lorsqu'ils font des dons à l'Armée du Salut. Lorsqu'ils témoignent, ils utilisent leur foi afin d'accroître le résultat net de Dieu (collecte d'âmes ou de soutiens financiers). Comme dans une filiale d'une entreprise capitaliste, les paroisses transmettent leur livres de comptes au Siège, où ils sont consolidés.

Equilibrer ces comptes apparaît comme une obligation morale pour les soldats. Ce faisant, comme dans une entreprise capitaliste, la comptabilité en partie double formalise la morale des opérations dans l'organisation (Carruthers et Espeland, 1991 ; McKernan et Kosmala, 2004 ; 2007). Pour Carruthers et Espeland, la comptabilité en partie double a permis aux acteurs de la vie économique de croire dans le Capitalisme et dans l'échange. Elle a rendu possible le développement d'un système de croyances des affaires.

En somme, l'Armée du Salut a adopté les mêmes outils que l'objet de sa critique sociale. Son

[49] See the book online: http://www.e-sword.net/commentaries.html
Before reading it, download and install *E-sword* from http://www.e-sword.net/downloads.html (Windows version) or from http://macsword.com/download/ (Mac OS version).

essence et son développement finalement sont les outils habituels du Capitalisme. Le schème rationnel du Capitalisme est appliqué à l'Armée du Salut elle-même. D'une certaine manière l'un des principaux opposants au Capitalisme est devenu capitaliste à son tous. La spiritualité comptable capitaliste de l'Armée du Salut souligne la principale force du Capitalisme : il intègre et subordonne ses critiques et dysfonctionnements (Boltanski et Chiapello, 1999 ; 2006).

La présente thèse contribue à la littérature sur les liens entre la comptabilité et la religion. La généalogie du Capitalisme et de la spiritualité comptable de l'Armée du Salut ne s'insèrent nullement dans le fossé sacré-séculier (Booth, 1993 ; Laughlin, 1988, 1990 ; Lightbody, 2000, 2003). L'argument développé au long de cette recherche, en n'adoptant pas la même posture que les tenants de la comptabilité en tant que pratique religieuse (Berry, 2005 ; Hardy et Ballis, 2005 ; Irvine, 2005 ; Jacobs, 2005 ; Jacobs et Walker, 2004 ; Kreander et al., 2004 ; McKernan et Kosmala, 2004 ; 2007 ; McPhail, Gorringe et Gray, 2004 ; 2005 ; Parker, 2001), ne s'intègre que partiellement dans ce courant alternatif au premier. Alors que le premier courant de pensée observe des dichotomies d'un point de vue sociologique, le second le contredit sur la foi de considérations théologiques (Hardy et Ballis, 2005). La présente thèse se départit des deux courants dans la mesure où elle observe que le besoin de s'organiser a conduit l'Armée du Salut à se conduire de manière capitaliste. Apparemment, la comptabilité apparaît comme une des raisons d'exister de l'organisation, quel que soit son projet social.

2.2. Comptabilité et ethnicité

Le schéma interprétatif de l'ethnométhodologie employée a facilité les contributions à la connaissance dans le champ des études sur la diversité. Tout d'abord, elle contribue à la discussion sur le choix de l'unité de référence pertinente. Elle se positionne clairement dans le courant de littérature qui pose l'ethnicité comme l'unité optimale (Alawattage et Wickramasinghe, 2008 ; Efferin, 2002 ; Efferin et Hopper, 2007 ; Wickramasinghe, Goonerathen, Jayakody et Cheryl, 2007 ; Wickramasinghe et Hopper, 2005 ; Wickramasinghe, Hopper et Rathnasiri, 2005). Alors que la nationalité suppose une homogénéité territoriale, l'ethnicité permet de saisir la diversité (Fiske, 1994 ; Stanfield II, 1994). Pour Stanfield, contrairement à l'individu, l'ethnicité permet de généraliser et de théoriser.

En se fiant á ces travaux en sciences sociales, la présente thèse pouvait démontrer la pertinence de l'ethnicité comme unité la plus appropriée dans l'approche de la diversité. La preuve est donnée par le fait que deux territoires sur les quatre étudiés présentaient une large diversité ethnique et autant de pratiques d'*accountability*. En France, les Blancs Français n'honoraient pas l'engagement, tandis que les Haïtiens et les Congolais l'honoraient partiellement. De la même manière, au Royaume Uni, les WASPs l'honoraient pleinement, tandis que les Zimbabwéens ne l'honoraient que partiellement.

Contrairement à la plupart des travaux sur l'ethnicité (Amenic, 1997 ; Chew et Greer, 1997 ; Davie, 2005 ; Gallhofer et Chew, 2000 ; Greer et Patel, 2000 ; Kim, 2004 ; McNicholas, Humphries et Gallhofer, 2004 ; Moerman, 2006 ; Mynatt, Omundson, Schroeder et Stevens, 1997 ; Neu, 2000 ; Neu, Cooper et Everrett, 2001 ; Neu et Graham, 2004), la présente thèse ne considérait pas la comptabilité comme un instrument d'oppression des minorités ethniques. La contribution à la connaissance tient au fait qu'elle considère des pratiques ethniques d'*accountability*. Jusqu'à présent, seuls de rares travaux ont été entreprise sur les systemdes de contrôle de gestion ethniques (Annisette, 2003 ; Efferin, 2002 ; Efferin et Hopper, 2007). La présente thèse a introduit des préoccupations du même ordre dans la recherche sur l'*accountability*. En effet, à ce jour, les recherches comparatives les plus connues sur l'*accountability* (Ahrens, 1996a, b ; Birnberg, Hoffman et Yuen, 2008) se sont intéressés à la nationalité.

C'est à dessein que je n'ai pas tenté de tirer en amont les traits de l'ethnicité des différents groupes étudiés. En phase avec le schème ethno-méthodologique de cette recherche (Garfinkel, 1967 ; 1996 ; Holstein et Gubrium, 1994 ; Jönsson et McIntosh, 1997), j'attendais que mon terrain révèle comment les acteurs construisaient subjectivement leur appartenance ethnique. C'est ainsi que les composantes de l'ethnicité étaient ancrées dans le quotidien des individus. Les pratiques d'*accountability* ont permis, également de cerner l'ethnicité. Réciproquement, la subjectivation de la communauté telle que tirée des pratiques quotidiennes a mis en lumière des enjeux propres à l'*accountability*. Ce faisant, cette recherche contribue à un corpus plus large considérant que la comptabilité est ancrée dans les conduites quotidiennes, même les plus insignifiantes en apparence, des acteurs (Ahrens et Chapman, 2002 ; Alawattage et Wickramasinghe, 2008 ; Ezzamel, Robson, Stapleton et McLean, 2007 ; Hopwood, 1994 ; Lavoie, 1987 ; Munro, 1993 ; Parker et Roffey, 1997 ;

Wickramasinghe et al., 2007, Wickramasinghe et al., 2004).

Tout comme Ahrens (1996a ; b), la présente thèse ne traite de divers styles d'*accountability* que de manière fortuite. Il n'était pas établi que trois formes d'engagement émergeraient. Non seulement, un engagement total, un engagement nul et un engagement partiel ont été mis au jour. Il s'avère que ceux-ci sont ethniquement marqués. Ceci confirme alors l'idée que l'ethnicité est une pratique de soi élevée à un niveau collectif. En outre, tout comme Efferin (2002) et Efferin et Hopper (2007), j'étais soucieux de comprendre les influences de la construction ethnique sur l'*accountability*. Les conclusions relatives à l'ethnicité viennent nuance celles relative aux liens entre comptabilité et religion. L'engagement total ainsi que l'engagement nul semblent trouver leurs racines dans un mode de pensée de type capitaliste. Dans le cas des Vikings, le capitalisme social conduit les Salutistes à équilibrer foi et actes, témoignage et collectes et foi et dons. Cela conduit alors à maximiser la valeur des actifs et le résultat net pour Dieu, rendant possible le remboursement des bienfaits. A l'autre extrémité, la rationalité capitaliste des Blancs en France a conduit les Salutistes à séparer la foi et la conduite. Ce faisant, ils ont implicitement encouragé la mise en place d'une division du travail social fondée sur les spécialisations de classes. Cela aurait dû conduire à maximiser la valeur du compte Dieu et le résultat net pour celui-ci. Nonobstant cela, l'engagement partiel, tel que représenté par les minorités ethniques, ne mettait pas en lumière de préoccupations de type capitaliste quant à l'équilibre du compte Dieu. Il apparaît dès lors que l'*accountability* et les modes de contrôle capitalistes ne s'appliquent pas à tous et sont ethniquement fondés (Wickramasinghe et al., 2004).

L'ethnicité permet de saisir pourquoi des pratiques quotidiennes diffèrent. Néanmoins, on peut se demander si ces perspectives ethniques relèvent de l'interprétation, de l'explication ou de la légitimation des conduites (Ricœur, 1991). Expliquer reviendrait à donner des raisons systématiques pour les conduites, c'est-à-dire les différences. Si celle-ci devait être appliquée à d'autres groupes, l'explication devrait tendre vers la prédiction. La légitimation consisterait à donner des raisons acceptables pour les conduites, signifiant alors que l'ethnicité est une raison suffisante pour la convergence ou la divergence par rapport à des normes organisationnelles concernant l'engagement. Religion et ethnicité seraient alors érigées à un même niveau. Manifestement, elles ne le sont pas : des raisons religieuses seraient très certainement considérées comme plus acceptables pour légitimer une conduite religieuse. Enfin, l'interprétation des conduites imbrique les conduites religieuses, ethniques et

l'engagement au quotidien Dans un schéma herméneutique non déterministe, l'interprétation a permis de comprendre pourquoi des pratiques particulières pouvaient différer. A ce titre, l'interprétation de l'ethnicité a mis l'emphase sur diverses dimensions de l'*accountability*.

*2.3. Cerner l'*accountability

La thèse poursuivait l'objectif de parvenir à un cadre théorique opérationnel sur l'*accountability*. On peut alors étendre le cadre développé sur l'*accountability* dans un contexte religieux à n'importe quel autre contexte organisationnel, l'enjeu central étant alors l'identification du Partenaire Suprême.

L'argument devait permettre une contribution triple à la littérature sur l'*accountability*. Tout d'abord, elle a proposé un contenu à la notion de *conduite organisationnelle*. Ensuite, elle a offert un cadre pour l'étude des relations d'*accountability*. Enfin, elle a mis á nu le continuum entre les systèmes d'*accountability*, la comptabilité, l'évaluation et l'organisation.

La thèse contribue à la littérature sur l'*accountability*, tandis que les valeurs non-financières, centrales ici, renseignent sur les possibilités qu'offre la comptabilité. Classiquement, l'*accountability* était considérée comme un système de demande et de reddition de raisons pour une conduite (Bhimani et Roberts, 2004 ; roberts, 1991 ; Roberts et Scapens, 1985). En lien avec des recherches plus récentes sur l'*accountability* (Ahrens, 1996a ; b ; Quattrone, 2004 ; 2008), la conduite est considérée comme financière et non-financière. Le travail empirique mené a montré que le système de croyances religieuses était la fondation de tout le système d'*accountability* et des pratiques subséquentes. Il apparaît dès lors que le système de croyances d'une organisation religieuse peut être élevé au rang de système d'*accountability* en lui-même. Comme Quattrone (2008), la présente thèse révèle que la conduite comprend également la construction du système de croyances organisationnelles.

En outre, la thèse était soucieuse de comprendre à qui était destinée l'*accountability* comme practice. Le large contenu de la notion a permis de saisir que les pratiques d'*accountability* n'étaient pas seulement destinées aux actionnaires de l'entreprise. Plus généralement, elles sont destinées à un Partenaire Suprême, quel qu'il soit (Laughlin, 1996). Selon l'identité de la personne redevable (*the accountable person* : Bolland et Schultze, 1996), ces pratiques sont

adressées aussi bien aux actionnaires qu'aux clients, fournisseurs, salariés, managers, aux autorités publiques qu'à toute autre personne intéressée. Il découle de ceci que l'organisation en elle-même a un rôle d'*accountability* (Johansen, 2009). En somme, les relations d'*accountability* mettent en lumière des ontologies multiples (Law, 1996). Ainsi, la principale contribution de ce travail doctoral tient à l'accent porté sur la question ontologique.

En philosophie, l'ontologie est considérée comme l'étude de l'*être* en tant qu'*étant* (Arendt, 1961 ; 1968 ; 1989 ; Lévinas, 1969 ; 1974 ; 1975 ; 1991). En se fondant sur les travaux de Descartes, de Kant et de Husserl, l'ontologie traite de l'enjeu de la connaissance (Law, 1996) : que sais-je ? Que puisse-je connaître ? La réponse essentielle à cette question est que je ne me connais pas moi-même. Ainsi, je ne peux connaître ni l'autre ni ses pensées. Il convient alors de comprendre que toute la thèse a appliqué aux pratiques d'*accountability* les postulats les questionnements traditionnels de l'ontologie propres à la recherche qualitative. Dans une certaine mesure, elle pose que les questionnements dans les relations d'*accountabilitty* sont similaires à ceux de la recherche qualitative. En conséquence, sa contribution à la littérature sur l'*accountability* consiste en ce que l'individu redevable (*accountable*) ne peut pas connaître les attentes du Partenaire Suprême.

C'est pourtant un lieu commun de considérer que la finalité de l'organisation est de satisfaire les attentes du Partenaire Suprême. Les actionnaires ont des attentes d'ordre capitaliste, tandis que les autres parties prenantes peuvent avoir des attentes non-capitalistes. La compréhension des attentes du Partenaire Suprême ne relève pas des sciences exactes. Au mieux, chaque intermédiaire peut approximer Sa volonté, qu'elle soit capitaliste ou non. Les managers sont nommés pour satisfaire ces attentes. Comme ils ne peuvent pas les connaître précisément (quelle quantification pour des attentes d'ordre financier, par exemple ?) ils les approximent et font de ces approximations la doctrine officielle de l'organisation à ce sujet. C'est sur ce fondement qu'ils peuvent dès lors demander aux autres acteurs des raisons pour leur conduite. Ce faisant, les managers se substituent au Partenaire Suprême. En le représentant sur le seul fondement de leurs approximations, ils le subrogent. Désormais, ils deviennent les destinataires de l'*accountability*. En cette qualité, ils deviennent le Partenaire Suprême des niveaux inférieurs. A chaque niveau, le Partenaire Suprême est à son tour subrogé. A la fin de la chaîne, le salarié à la base approxime ces approximations à son tour et les impose au niveau inférieur qui n'existe pas. Alors, sa propre approximation, celle qu'il connaît le mieux, peut devenir sa propre doctrine des attentes du Partenaire Suprême. L'employé à la base pourra se

conduire en conformité avec ce que son approximation lui commande de faire. Partant, il devient redevable pour lui-même et donc con propre Partenaire Suprême afin de satisfaire les attentes du Partenaire Suprême originel.

Dans cette cascade de subrogations, chaque acteur organisationnel est redevable devant tous les Partenaires intermédiaires, dont soi-même. De telles vues sur l'*accountability* rappellent ainsi les enjeux de la responsabilité sociale des entreprises (Chong, 2005 ; Cooper et Owen, 2007 ; Ezzamel et al., 2007 ; Gray, Bebbington et Collison, 2006 ; Jinai, 2005 ; O'Dwyer et Unerman, 2007 ; Unerman et O'Dwyer, 2007). Dans une ceraine mesure, la question ontologique présente les relations d'*accountability* comme des relations de responsabilité sociale. Dans cette cascade de subrogations, chaque partenaire intermédiaire subroge le Partenaire Suprême, l'*accountability* à leur endroit faisant alors partie intégrante de l'*accountability* envers l'inaccessible *Partenaire Suprême*.

La troisième contribution de la thèse à la littérature sur l'*acccountability* découle des deux premières. Celles-ci suggèrent que l'*accountability* est le point de rencontre de pratiques discursives, de la comptabilité, de modes de contrôle et de modèles d'évaluation. La littérature fondée sur la théorie de la contingence ou la théorie de l'agence tend à assimiler comptabilité et *accountability*. Depuis que Roberts et Scapens (1985) ont cerné cette dernière, des travaux ultérieurs l'ont reliée à la comptabilité en tant que pratique d'un langage agréé. Le système d'*accountability* de l'Armée du Salut développé dans le Chapitre VI met en évidence le fait que les pratiques d'*accountability* peuvent recourir à d'autres outils, telles des pratiques seulement orales. Il peut être demandé aux individus des raisons pour leur conduite qui soient fondées sur autre chose que sur des enregistrements comptables. La présente thèse insiste sur le fait que la comptabilité est un outil parmi d'autres pour encadrer les pratiques d'*accountability*, en aucun cas le seul. En la reliant à la question du Capitalisme, on peut constater que la comptabilité n'est pas un langage agréé de la même manière par tous les gorupes ethniques. Il semblerait en effet que les pays en développement (Alawattage, Hopper et Wickramasinghe, 2007 ; Wickramasinghe et al., 2004) et les minorités post-coloniales soient moins réceptives au langage comptable qu'aux pratiques discursives orales.

La comptabilité financière n'est ainsi pas le seul langage de l'*accountability*. L'Armée du Salut, en étant intéressée par l'équilibre de la foi et d'une conduite religieuse, démontre que la comptabilité de gestion peut elle aussi être un outil privilégié de pratiques d'*accountability*.

Plus largement, le système d'*accountability* et les pratiques ethniques qui en sont faites démontrent l'acuité du contrôle dans l'évaluation des conduites. Seulement peu de travaux ont articulé *accountability* et contrôle (Berry, 2005 ; Broadbent et Laughlin, 2003 ; Ezzamel, 1997 ; Goddard et Powell, 1994 ; Munro, 1994 ; Toms, 2005). Alors que la plpupart de ces travaux tendent à assimiler *accountability* et contrôles, seulement deux (Berry, 2005 ; Peace, 2006) considèrent les modes de contrôle comme des outils d'évaluation des conduites. Dans ces deux travaux, l'*accountabilitt*y repose sur un engagement (*covenant*) pris par l'individu vis-à-vis de l'organisation au nom du Partenaire Suprême (Berry, 2005) ou par les dirigeants de l'organisation avec les autres parties prenantes (Peace, 2006). Dans l'un et l'autre cas, l'engagement met en lumière le fait que l'individu promet de se conformer au système de croyances de l'organisation de lui-même. L'auto-contrôle, le contrôle social (par les pairs) et les contrôles hiérarchiques s'appliquent alors. La présente thèse contribue à ce corpus de littérature, dans la mesure où le système d'*accountability* de l'Armée du Salut repose sur une combinaison complexe d'engagement, de constitution et de contrôles négociés ou coercitifs. En outre, les pratiques ethniques d'*accountability* éclairent les variations subséquentes des modes de contrôle. La thèse conclue que tous les modes de contrôle, y compris les comptabilités financière et managériale, sont des outils d'*accountability*.

Dans ce contexte, organiser et encadrer les conduites deviennent aussi des outils d'*accountability*. En cherchant le Partenaire Suprême et les parties prenantes intermédiaires, l'individu rend compte de la structure organisationnelle. L'enjeu est alors de savoir vis-à-vis de qui dans l'organisation (ou à l'extérieur) on est redevable (*accountable*). Cela doit révéler le nombre et la nature des intermédiaires entre l'individu redevable et le Partenaire Suprême. Il semble alors que, plus il y a d'intermédiaires, plus les contrôles sont centralisés, distants et coercitifs. A l'inverse, moins il y a d'intermédiaires, plus les contrôles sont décentralisés et négociés. Bureaucratie, hégémonie politique, démocratie participative ou représentative apparaissent comme autant de manières d'organiser. On peut faire l'hypothèse que d'autres modes de contrôle et d'autres formes de relations dans l'organisation pourraient également être des leviers de design organisationnel.

Enfin, les enregistrements comptables et les modes de contrôle en tant que vecteurs d'*accountability* reposent sur des théories de la valeur. Dans la relation d'*accountability*, le caractère approprié des raisons données est évalué au même titre que le caractère approprié des conduites. De tels jugements requièrent des points de référence et des modèles

d'évaluation aux atours objectivants. La spéciosité de mesures objectives à nouveau, met en lumière les approximations idéologiquement fondées des attentes des parties prenantes (Bourguignon et Chiapello, 2005). Par exemple, les modèles d'évaluation, tels le MEDAF 8CAPM) ou la droite de marché sont fondés sur des hypothèse quasi-religieuses que les investisseurs sont rationnels et que les marchés sont efficients. Aucune de ces hypothèses ne peut être considérée comme objective. Pourtant, elles guident la plupart des pratiques d'*accountability* dans les entreprises privées. A l'Armée du Salut, les modèles d'évaluation consistent à (ne pas) évaluer la piété des paroissiens. D'autres organisations religieuses, comme l'Église Catholique Romaine, avec le système de mise à l'amende des conduites impies, font reposer leur système d'*accountability* sur d'autres théories de la valeur. En somme, les théorie de la valeur semblent révéler les valeurs organisationnelles : les organisations comptabilisent ce qui compte !

De telles contributions théoriques ont été rendues possibles par la méthodologie employée tout au long de la recherche. La posture ethno-méthodologique de la présente thèse peut alors être considérée en tant que telle comme une contribution méthodologique à la recherche comptable.

3. Contributions méthodologiques

Cette section présente les contributions que l'utilisation d'une ethno-méthodologie a rendues possibles. C'est également l'occasion de partager de manière réflexive mon expérience du terrain (irvine et Gaffikin, 2006), soit les coulisses de la recherche (Humphrey et Lee, 2004). A cette fin, la première sous-section discute des enjeux liés à l'usage d'une ethno-méthodologie. La deuxième sous-section les élargit aux enjeux pratiques pour les chercheurs interprétativistes en sciences sociales en rappelant les contributions ontologiques de la thèse.

3.1. Utiliser des ethno-méthodologies dans la recherche comptable : les coulisses

Peu de rapports de recherche en sciences sociales ont jusqu'à présent utilisé une ethno-méthodologie. En cohérence avec le contexte dans lequel, elles ont vu le jour, elles ont surtout été utilisées en recherche clinique (Bowers, 1992a ; b ; Dowling, 2007). Aitrement, peu de travaux de sociologie y ont eu recours. En parcourant la littérature, j'ai trouvé plus de travaux de méthodologiques ou épistémologiques qu'empiriques (Jönsson et McInsotsh, 1997 ; Parker et Roffey, 1997). A ce jour, aucun chercheur en comptabilité n'a revendiqué une posture ethno-méthodologique. Seul Ahrens (1996a) se réfère au fondateur de l'approche dans la bibliographie de son article.

L'ethno-méthodologie peut être résumée comme *Walk their walk, talk their talk and write their story* (Jönsson et McInstosh, 1997). Elle consiste alors en une immersion totale dans le milieu étudié (Garfinkel, 1967 ; 1996). A cette fin, Garfinkel (1967) note que le chercheur s'approprie la manière de parler, les codes, l'éthique, les us et coutumes du groupe. Ceux-ci deviennent les siens. Dans le programme de l'ethno-méthodologie, l'identité du chercheur est alors combinée à celle d'un membre du groupe (Garfinkel, 1996). Soit il est un indigène avant d'entreprendre sa recherche, soit il le devient. Pour le devenir, il s'acculture au groupe. Selon son positionnement par rapport au terrain (indigène, étranger, étranger lettré), le programme de recherche ou la méthodologie peut varier. (Maynard et Clayman, 1991). Une fois socialisé, le chercheur est ensuite immergé dans le terrain sur une longue période, afin d'en saisir les enjeux essentiels. Il participe à la vie quotidienne des acteurs et se conduit comme l'un des leurs. Le rapport final est le récit radicalement réflexif de son expérience (Pollner, 1991), soit une histoire conceptualisée et théorisée.

Une contribution méthodologique du présent rapport doctoral tient à ce qu'il offre les coulisses de la conduite d'une recherche ethno-méthodologique. En tant que membre de l'organisation étudiée, j'étais déjà acculturé au langage et aux pratiques de l'Armée du Salut depuis ma conversion. Ethniquement parlant, j'étais déjà un indigène parmi les Blancs en France et les Suisses Allemands. Je suis devenu un quasi-indigène parmi les Vikings et les WASP avec lesquels j'ai vécu plusieurs mois. L'enjeu était plutôt l'acculturation dans les minorités ethniques. J'ai pu vivre deux ans avec des Congolais jusqu'au jour où j'ai acquis les

mêmes codes et le même langage (étranger acculturé). Concernant les Haïtiens et les Zimbabwéens, j'ai dû lire beaucoup et obtenir des données secondaires pour comprendre l'ethnicité. Je suis devenu un étranger lettré. Enfin, mon non-accès aux Francophones en Suisse a fait de moi un étranger total. C'est pour cette raison que j'ai finalement décidé de les retirer de l'étude.

L'ethno-méthodologie utilisée m'a permis d'observer l'ancrage de l'*accountability* dans la vie quotidienne des acteurs et pas seulement dans le discours. J'étais plus préoccupé par la compréhension de la manière dont ceux-ci se conduisaient et légitimaient leur conduite que par des vues réflexives qu'ils pouvaient avoir sur eux-mêmes et sur l'organisation. Mon positionnement a également permis de faire émerger l'ethnicité directement de l'observaion du terrain. Le processus de théorisation était alors ancré dans le terrain. Pour autant, l'ethno-méthodologie n'est pas de la *grounded theory* (Jönsson et McInstosh, 1997 ; Parker et Roffey, 1997 ; Joannidès et Berland, 2008a ; b). Alors que l'ethnographie est moins employée que les entretiens dans la pratique de la *grounded theory* (Gurd, 2008 ; Joannidès et Berland, 2008a ; b), des ethnographies riches sont le cœur de l'ethno-méthodologie. Lors que la *grounded theory* analyse le discours et la réflexivité des acteurs, ce n'est pas le cas de l'ethno-méthodologie. Elle se distingue de la première en tant que programme centré sur l'oservation de phénomènes sociaux (Heap, 1991 ; Holstein et Gubrium, 1994).

Parmi la multitude d'ethno-méthodologies, telles qu'observées par Maynard et Clayman (191), la mienne en est une. La plupart des critiques adressées à garfinkel (1967) sont que l'ethno-méthodologie manque de réflexivité, de conceptualisation et de généralisation. En adoptant une ethno-méthodologie, le chercheur se fie à ses propres expériences et actes ainsi qu'à ceux des autres acteurs observés. La richesse du rapport tient aux nombreuses anecdotes empreintes du langage du terrain. De prime abord, la théorisation pourrait apparaître comme contradictoire avec le programme de l'ethno-méthodologie (Holstein et Gurbrium, 1994 ; Pollner, 1991 ; Roulston et Zuiker, 2004). En réalité, la présente recherche combinait le travail de terrain avec une solide revue de la littérature sur les liens entre comptabilité et religion ainsi que sur les enjeux comptables de la diversité ainsi que sur un cadre théorique sur l'*accountability*. En outre, le Chapitre IV suggérait des techniques et procédures systématiques de réflexivité et de fiabilité. Dans une certaine mesure, il a présenté une version édulcorée de l'ethno-méthodologie de Garfinkel (1967). Néanmoins, j'ai tenté de lui rester fidèle.

En résumé, la présente thèse a rendu publique tout le processus de recherche. Elle a montré les principaux enjeux pratiques rencontrés. Elle suggère qu'une ethno-méthodologie peut être particulièrement appropriée pour l'étude en profondeur de pratiques quotidiennes dans des contextes complexes (tels que des églises ou des groupes ethniques). Elle avait également pour dessein de rassurer la communauté scientifique sur les possibilités qu'offre l'ethno-méthodologie : les principales barrières à la conduite d'une recherche ethno-méthodologique sont l'investissement physique et l'acculturation a groupe qui doivent être faits en amont.

3.2. Conscience ontologique et design de la recherche

En lien avec les remarques sur les coulisses de l'ethno-méthodologie employée, la présente section présente des remarques personnelles sur le continuum de recherche. J'ai pu relever que la littérature sur l'ontologie, l'épistémologie et la méthodologie était éparse. J'ai également constaté que de nombreuses thèses de doctorat déconnectaient ces questions les unes des autres, alors même que leur agencement est crucial pour la consistance de la recherche. C'est pourquoi je justifie une fois de plus ma posture méthodologique sur le fondement de la cohérence de l'ensemble de ma recherche.Je pose comment la question de recherche a influencé tout le processus de recherche. Elle a en premier lieu influencé ma conscience ontologique, qui à son tour a eu un effet sur les soubassements épistémologiques de ma recherche. Ceux-ci ont à leur tour influencé la posture ethno-méthodologique tout comme le choix des terrains d'investigation.

La présente thèse cherchait à apprécier comment une conduite (religieuse) quotidienne pouvait mettre en lumière les influences de l'ethnicité sur les pratiques d'*accountability*. Ontologiquement parlant, j'ai appréhendé un objet composé de nombreuses facettes que je ne pouvais toutes cerner en même temps. Mon projet de recherche traitait de questions religieuses combinées à des enjeux ethniques. Bien que je fusse supposé étudier une seule organisation religieuse, j'ai très tôt compris que je serais capable de la comprendre *pour soi* et non *en soi*. En d'autres termes, je n'aurais jamais accès à l'essence de l'objet (Kant, 1787). En outre, je savais que je ne serais jamais capable d'accéder à la pensée de Dieu. J'ai alors compris que je ne pourrais pas non plus accéder à la foi ou aux pensées des acteurs. Au mieux, je serais en mesure de les approximer. C'est alors seulement la convergence de ces

approximations qui me permettrait de saisir des pans de la surface de mon objet.

En conséquence, j'ai compris que je ne pourrais que je ne pourrais jamais saisir la réalité de l'*accountabilitty*, de l'ethnicité et de la religion. Et ce ni dans la seule Armée du Salut, ni dans une paroisse. Au mieux, ma propre réalité en tant que chercheur. Comme l'intrication de multiples approximations ontologiques, ma recherche ne se fierait qu'à la subjectivité des acteurs sur le terrain, moi y compris. Les approximations de l'objet seraient labellisées *schéma interprétatif*, tandis que la construction des interconnexions serait appelé *constructivisme* ou *herméneutique*. Pour la compréhension de systèmes et de pratiques d'*accountability*, ma recherche serait nécessairement dirigée de manière subjective.

I walked their wal,k, talked their talk and wrote their story, en utilisant la stylistique du théâtre. Préoccupé par la fiabilité et l'enseignabilité de ma recherche, j'ai développé des procédures systématiques de codage et de validation. J'ai laissé parler les acteurs sur les rapports d'analyse intermédiaires. S'ils se reconnaissaient ou reconnaissaient l'organisation dans la suite des anecdotes, je pouvais continuer. Dans le cas contraire, il me fallait réajuster l'histoire. Après tout, ce qui compte, c'est bien leur subjectivité !

Afin de conduire mon travail de terrain, j'ai ce que Berry (2005) qualifie d'*organisations expressives*, soit un contexte dans lequel les phénomènes étudiés sont particulièrement saillants. L'Armée du Salut est l'une des rares organisations où l'*accountability* repose explicitement sur un engagement (*covenant*) et une constitution (*Orders and Regulations*). Ainsi, l'évocation de ceux-ci dans la restitution du terrain n'était pas un artefact théorique, mais correspondait à une réalité. C'étaient des termes organisationnels. De la même manière, l'Armée du Salut est une organisation qui s'est explicitement développé parallèlement au Capitalisme industriel. Sa spiritualité comptable n'était pas non plus une élucubration intellectuelle de m part. Enfin, en étudiant plusieurs groupes ethniques, j'étais en mesure de mettre l'emphase sur des aspects de l'*accountability* qui n'auraient pas été aussi saillants dans d'autres contextes organisationnels. Tout comme les brasseurs allemands et britanniques chez Ahrens (1996a ; b) mettaient l'emphase sur deux styles d'*accountability*, sept groupes ethniques ont permis de comprendre les mécanismes de trois styles d'*accountbility*. A cet égard, mon directeur de thèse, en voyant le projet, s'est exclamé :

> Ce projet me plaît ! Ce n'est pas n-ième étude de cas sur IBM !

Prolongements possibles

La présente thèse appelle à des prolongements de deux ordres. Le premier concerne l'objet empirique, tandis que l'autre porte sur le cadre théorique et les conclusions.

Dans la présente thèse, sept groupes ethniques ont permis d'identifier trois styles d'*accountability*. L'étude des pratiques d'*accountability* de trois groupes ethniques non occidentaux avec un bagage religieux non chrétien a mise ne lumière le besoin de recherches fondées sur des groupes ethniques non occidentaux. Des prolongements pourraient consister étudier l'*accountability* dans des congrégations religieuses non chrétiennes et non non occidentales (comme dans des pays en développement ou des religions d'Afrique et d'Asie). Cela pourrait faciliter l'émergence de nouveaux enjeux et de nouvelles perspectives sur les liens entre comptabilité et religion.

Un deuxième prolongement pourrait consister à appliquer le cadre théorique proposé ici à d'autres contextes organisationnels- Ceci permettrait alors de conduire à une discussion de la pertinence des questions croyances organisationnelles et plus généralement du cadre en lui-même. Cela permettrait des affinements théoriques dans l'optique d'améliorer la compréhension de relations d'*accountability*.

De la même manière, la présente thèse appelle à une discussion des trois styles d'*accountability* identifiés. Comme pour le cadre théorique, cela contribuerait à la validation externe des présentes conclusions. En outre, cela pourrait valider leur pertinence ou leur utilité à un niveau pratique. Pour cela, des recherches interventionnistes pourraient se révéler particulièrement appropriées.

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APPENDIXES

Appendix 1. Sunday services

The Salvation Army viewed by Weber (1922, p.487)

> The rationalism of the proletariat, like that of the bourgeoisie of developed capitalism when it has come into the full possession of economic power, of which indeed the proletariat's rationalism is a complementary phenomenon, cannot in the nature of the case easily possess a religious character and certainly cannot easily generate religion. Hence, in the sphere of proletarian rationalism, religion is generally supplanted by other ideological surrogates.
>
> The lowest and the most economically unstable strata of the proletariat, for whom rational conceptions are the least congenial, and also the proletaroid or permanently impoverished petty-bourgeois groups who are in constant danger of sinking into the proletarian class, are nevertheless rapidly susceptible to being influenced by religious missionary enterprise. But this religious propaganda has in such cases a distinctively magical form or, where real magic has been eliminated, it has certain characteristics which are substitutes for the magical-orgiastic supervention of grace. Examples of these are soteriological orgies of the Methodist type, such as are engaged by in the **Salvation Army**. Undoubtedly, it is far easier for emotional rather than rational elements of a religious ethic to flourish in such circumstances.

The Sunday Services of the Salvation Army viewed by Kolde (1899, p.589)

> Songs alternated with prayers which were swirling to heaven: the Salvation soldiers, convulsed or falling on their knees, as well as those who were not converted but were caught by the power of the prayer, sighed or shouted '*amen*' […] Converted witnessed of their religious experience, whereby they recounted very fairly and often with crude words their anterior life as sinners, and the sacred felicity life that succeeded to it.

Examples of Sunday services in the Salvation Army

Territorial Headquarters, Paris, Sunday November 5th 2006, 2:30pm

This afternoon, the Territorial Commander is conducting the service at the Headquarters. On the schedule, it is supposedly commencing at 2:30. At the entrance of the hall, we are given a sheet of paper with the schedule and the lyrics of the songs. 2:45, everybody is sitting and the service can begin. Most people are wearing everyday clothes. I can see very few uniforms.

The Territorial Commander suggests that we sing the first song together. The brass band plays the introduction and the assembly follows.

The Commander reads on responsibility and accountability. For that purpose, he supplies a synthesis of various verses drawn from the Scriptures on the subject. He argues that we all are accountable to God and to the Salvation Army as His substitute.

After he prays for the wellbeing of the Salvation Army, we stand up to sing the second song with the brass band. After the final verse, we sit down. Thereon, the brass band starts playing a march. Young ladies offer us baskets where we leave coins. It is collection time.

For the message, the Territorial Commander calls a minister onto the stage. He comes with his son. Together, they act an ironic stage on the prayer '*Our father*'. They comment that praying should not be something as automatic as recitations. It must be thought.

Then, the Territorial Commander suggests that we should pray together now. We execute.

After the prayer, the Territorial Commander orders the final song. The brass band plays the introduction and accompanies us while singing the lyrics.

'God bless you! May you be in His blessing!'

'Amen!'

Paris Cœur de Vey, Sunday April 15th 2007

Today, the minister is not conducting the service. The Haitian dean replaces him on that occasion.

The service commences with the reading of the Revelation of John Chapter 17. The message follows:

'We are sinners. The Lord made us impure on Earth. It is a proof that we have to expiate our sins until we get eternal life.'

Then, some Haitian parish-goers, in their uniform, gather between the first row of seats and the stage and start singing in Creole a very slow and melancholic melody. The others reply in the same manner.

Then, the dean continues on sin and repentance. Alternatively, people stand up and start singing spontaneously.

After one and a half hour, the service finishes. As Brian, a *brother* of ours, is having his birthday, we are all having lunch together in the common room. Like during the service, prayers and spontaneous songs alternate. Sometimes in French, some other times in Creole. At 4pm, people leave, in order to avoid traffic jam around Paris.

Paris Boulogne-Billancourt, Sunday January 28th 2007

The Congolese minister conducts the service this morning. On the occasion of the world leprosy day, he orients the readings and the message thereto. Before, he shows us a video on the effects of leprosy on people in Africa, he tells us:

'Let's pray for our brothers and sisters in Africa who have been undergoing leprosy and dying because of it. I hope your offerings will help our brothers and sisters in Africa.'

A basket circulates among people. We all leave coins in.

Suddenly, several people stand up in their uniform and start singing in Hingala. They explain:

'This is a song of hope'

The minister supports this message of hope by reading Matthew chapter 9. He concludes his speech:

'Our Saviour makes miracles! Hallelujah! Let's praise Him!'

During two hours, prayers and spontaneous songs alternate.

Zürich Zentral, Sunday, March 25th 2007

The service is commencing at 10:30am. It is 10:00 and almost everybody is already in the hall. Silently, they are reading their Bible or praying individually.

At 10:30, the service commences. Everyone is sitting. The minister is standing on the stage. The brass band is sitting behind him. They all wear their uniform.

The minister first reads from the Bible. On a screen, we can follow the verses read. Then, he conducts a song with support from the brass band. Lyrics are displayed on the screen. Afterwards, we pray together. The message follows.

During collection time, the brass band plays a melody adapted from Beethoven. Everybody leaves an envelope in a basket.

‘Thank you for your generous offerings.’

The minister suggests singing a new song. Again, the brass band plays the introduction and we follow the lyrics on the screen.

‘Shall we pray now?’ he suggests.

He prays on his own. We all listen and pray with him too.

Then, the minister calls the women choir onto the stage. They sing a Carroll that they have been preparing for months. The minister speaks again and tells the final blessing. This is supplemented with another song. The brass band accompanies us.

‘God bless you all. See you next week!’

After that hour, everybody leaves. Ten minutes after the end of the service, the building is empty.

Folkestone, Sunday April 24th 2005, 10:00am

Everybody is sitting in the hall on due time. The minister mounts the steps to the stage. Beside him, the brass band is standing. Once he welcomes the assembly, they may sit down.

On a screen, the lyrics of a song are displayed. The minister reads them first, gives the tempo. The brass band plays the introduction. The assembly sings with it all verses. The minister calls someone from the assembly onto the stage to read Acts chapter 2.

After that person read, the minister calls for a prayer. Someone in the assembly stands up and prays. We all listen attentively to his prayer.

'Amen'

The minister announces collection time. The brass band plays a march while a young lady collects our offerings in a basket.

The minister recalls the meaning of Pentecost. It is the message of the day. Another song on Pentecost drawn from the songbook of the Salvation Army commences. We follow the lyrics on the screen, while the brass band is playing.

Another prayer follows. This time, the minister conducts it. He prays for the recovery of the ill soldiers of the parish.

'Amen'

In the end of this hour, the minister speaks again:

'God bless you all. You are all invited for a coffee break with some croissants in the common room.'

Manchester Central, Sunday October 21st 2007

On the main door of the church building, it is written that the service commences at 11am. I arrive at 10:45. I am alone in the hall. The minister arrives and tells me the service generally commences between 11 and 11:30, depending on how many people are here. Seemingly, it is starting at 11:30 today.

While the minister reads a psalm, a woman stands up and starts shouting in Tonga. For ten minutes, she keeps on shouting and crying. Following the minister, all other people start praying. Suddenly, some of them gather in the middle of the hall where they sing and dance. Then, all others reply and join them.

Two and a half hours later, the service is finished. All *brothers and sisters* are invited for a coffee before fellowships take place.

Stockholm Templet Kår, Sunday August 26th 2007

The service is commencing at 11am. Everybody is sitting in the hall on due time. The minister is standing on the stage. The brass band is sitting beside her. Not all of us do wear their uniform.

The minister first reads from the Bible. Then, she conducts a song with support from the brass band. Parish-goers read the lyrics in the songbook of the Salvation Army.

Collection time comes. While the brass band plays the melody, every attendee leaves an envelope in a basket.

‘Thank you for your offerings. Now, let’s pray together.’

The message follows. It is on the love of God and Jesus our saviour.

The brass band accompanies the assembly for the next song. The next prayer follows this. Another song comes and is accompanied by the brass band.

After that hour, the minister invites us for a coffee break and a lunch together in the common room. Every service attendee is welcomed. We break the bread; say the graces and we can eat.

Salvation Army religious sermons

Predigt vom 25. Juni 2006: Konfirmation (Züri Zentral, Martin Gossauer)

Tore, Teamgeist und Trainer: Wer Gott vertraut, hat schon gewonnen

Einleitung

Für einmal geht es nicht um drei 'S' – Suppe, Seife, Seelenheil, sondern um drei 'T': Tore, Teamgeist und Trainer. Das Leben ist mehr als ein Spiel ..., doch wir können zwischen einem Fussballspiel und unserem Leben einige Parallelen ziehen, die auch biblische Wahrheiten illustrieren. Im Fussball, und in jedem Sport, muss man sich an gewisse Regeln halten. Gott gibt uns in seinem Wort gewisse Lebensregeln, die uns helfen, dem Leben nicht nur die guten Seiten abzugewinnen, sondern das ganze Leben zu gewinnen. Es geht nicht nur um einen Sieg, der uns weiterbringt; es geht darum, unser ganzes Leben mit Gott gewinnbringend anzulegen für uns selber und für die Mitmenschen. Gott sagte bereits zum Volk Israel durch den Propheten Amos: *«Kommt zur mir, dann bleibt ihr am Leben» (Amos 5.4)*. Und Jesus sagte: *«Was hat*

ein Mensch davon, wenn er die ganze Welt gewinnt, aber zuletzt sein Leben verliert?» (Markus 8.36).

1. Halbzeit: Tore

Was für ein schönes Tor hat Alex Frei (Senderos) für die Schweiz geschossen im Spiel gegen Togo (Südkorea). Ein solches Tor gibt der ganzen Mannschaft Auftrieb und lässt sie an den möglichen Sieg glauben. Ja, was wäre der Fussball ohne Tore? Nur wer Tore schiesst, kann gewinnen. Ein Tor kann über Sieg oder Niederlage entscheiden.

Ich möchte heute jedem Konfirmanden und uns allen sagen: Gott will für dich den Sieg! Und er hat alles dafür getan in Jesus Christus, seinem Sohn. Denn Jesus hat zwei Siegestore für dich, für uns alle geschossen gegen zwei feindliche Sturmspitzen, gegen die wir keine Chancen haben: Die Erste ist der Zwiespalt, in dem wir leben, das Gute zu wollen und das Böse zu tun. Unser Unvermögen führt uns oft in die Sünde. Jesus hat sein Leben für uns hingegeben und schenkt uns Vergebung – sein erstes Siegestor.

Zweitens haben wir keine Chance gegen den Ansturm der Vergänglichkeit und der Sinnlosigkeit unseres Lebens, das mit dem Tod endet. Jesus hat den Tod besiegt und schenkt uns ewiges Leben – sein zweites Siegestor.

Als Jesus stellvertretend für die Schuld aller Menschen starb, besiegte er den ersten Gegner; als er von den Toten auferstand, den zweiten. Zwei zu null gegen Sünde und Tod – für dich, für mich, für immer.

Jesus hat zwei Siegestore für uns geschossen, doch auch wir sollen ein Tor schiessen, sozusagen, das goldene Goal. Übrigens, es lohnt sich, kurz über die verschiedenen Bedeutungen der Worte Tor und Goal nachzudenken.

Mit seinen Siegestoren öffnet Jesus uns das *Tor zum Leben*, in das wir einziehen sollen. Jesus sagt in *Johannes 10, 9-10: «Ich bin die Tür (das Tor) für die Schafe. Wer durch mich hineingeht, wird gerettet. ... Ich bin gekommen, damit meine Schafe das Leben haben, Leben im Überfluss.»*

Das Wort Goal hat vom Englischen her auch die Bedeutung von Ziel. Das Wort 'Sünde' bedeutet eigentlich, am Ziel vorbeischiessen. Wenn du daneben schiesst und ein Leben ohne Gott in der Sünde führst, bist du ein Tor. Doch mit dem Entschluss, dein Leben Jesus anzuvertrauen, schiesst du das goldene Goal, du triffst mitten ins Ziel.

Ich möchte jedem von uns heute die Frage stellen: Hast du das goldene Tor geschossen? Du spielst nur einmal: Der Match heisst dein Leben. Die Zeit läuft, wir können nicht nochmals von vorne anfangen. Doch das goldene Goal ist immer möglich. Vertraue dich Jesus an für das grosse Spiel des Lebens. Er ist der beste Coach, den es gibt, mit ihm gewinnst du sicher. Er sagt in *Johannes 14, 6: «Ich bin der Weg, die Wahrheit und das Leben. Einen anderen Weg zu Gott, dem Vater, gibt es nicht.»*

2. Halbzeit: Teamgeist

Im Fussball gibt es die Spieler und es gibt die Zuschauer, die Fans. Gewisse Fans leben nur für den Fussball, verschreiben sich ganz einem Klub, einem Spieler. In einer Zeitung habe ich die Schlagzeile gelesen: *«Eine Zürcher-Brasilianerin hat Ronaldinho umarmt und wurde dadurch weltberühmt.»* Sie sieht sich bereits als Star und sagt: *«Es fühlt sich toll an. Ich gebe gerne Interviews, auf der Strasse ruft man mir zu, und ich habe bereits einen eigenen Fanklub. Langsam kommt auch das erste Geld herein. Ich werde Werbung für ein brasilianisches Getränk machen. Die Zeitungen berichten über mich.»* Sie scheint nur noch als Fan für Ronaldinho zu leben. Ist das wirklich wahres Leben?

Heute Morgen möchte ich jedem Konfirmanden und uns allen sagen: Ronaldinho umarmen ist ein kurzer Spass. Ich sage euch: Umarmt Jesus und sein Leben, und werdet Mitspieler in seinem Team. Sei nicht bloss Zuschauer, Fan – werde Mitspieler. Weg von der Zuschauertribüne aufs Spielfeld! Wie sagt man doch: Mitspielen gewinnt! Die Fans bejubeln ihr Team, kritisieren den Schiedsrichter, pfeifen, wenn ihnen ein Spieler nicht passt, sie kennen die Regeln und wissen alles besser. Doch selber engagieren sie sich nicht, sie bleiben auf sichere Distanz. Die Spieler setzen sich selber ein, gestalten das Spiel, sie haben trainiert und sind fit, sie geben das Beste für ihr Team und setzen alles auf den Sieg! Welche Befriedigung, Freude, Erfüllung!

Liebe Konfirmanden, ab heute liegt es in eurer Hand, ob ihr bloss Fans oder Mitspieler seid. Jesus hat einen Platz für dich in seinem Team! Der deutsche Trainer Sepp Herberger sagte 1954 vor dem 'Wunder in Bern' zu seinem Team: *«Elf Freunde müsst ihr sein.»* Elf dicke Freunde und ein Ball - und Deutschland wurde Weltmeister. *«Ihr seid meine Geschwister»*, sagte Jesus zu den Männern und Frauen, die sich ihm anvertrauten. Sie passten eigentlich nicht zueinander, doch Jesus machte ein Traumteam aus ihnen.

Sein Traumteam heute ist seine Gemeinde. Sie sieht auch nicht immer wie ein Traumteam aus, doch Jesus will eines daraus machen. Dazu gehört jede Person, die an Jesus Christus als den Erlöser und Herrn glaubt. Wenn das für dich der Fall ist, dann bist du nominiert, du hast einen Platz in der Mannschaft. Dein Team vor Ort findest du da in der Gemeinde, im Korps, wo du mitmachst. Da hast du Gelegenheit, mit deinen Gaben andern zu dienen. Da ist der Ort, wo wir lernen können einander in Liebe zu begegnen und den andern zu achten. Das Leben als Christ ist kein Solosprint, wir können unseren Glauben nur in der Gemeinschaft mit anderen Menschen leben. In *1. Korinther 12, 27*-28 lesen wir: *«Ihr alle seid zusammen der Leib Christi; jeder einzelne von euch ist ein Teil davon. Jedem hat Gott seinen bestimmten Platz zugewiesen.»* Also, werde Mitspieler!

3. Halbzeit: Trainer

Ohne einen Trainer kommt es für die Mannschaft zum Chaos, in der Kabine und auf dem Spielfeld. Und wenn das Vertrauen in den Trainer fehlt und die Spieler sich auf sich selber verlassen, ist die Niederlage programmiert. Das Spiel kommt ins Rollen, wenn alle einem folgen und vertrauen: dem Trainer. Er hat Erfahrung und den Überblick. Der Trainer ist ohne Zweifel die wichtigste Person. Köbi Kuhn ist ein Glücksfall für die Schweiz. Mich beeindrucken seine integre, bescheidene Art und die klaren Werte, die er vorgibt und selber lebt.

Ich möchte heute Morgen jedem Konfirmanden und uns allen sagen: Jesus ist der beste Trainer für dein Leben. Du kannst ihm völlig vertrauen, er ist ein glaubwürdiger Trainer. Jesus sagt zu Matthäus (in *Matthäus 9, 9): «Folge mir!»* und zu Jairus, der sich wegen seiner kranken Tochter an Jesus wandte (in *Markus 5, 36): «Fürchte dich nicht, vertrau mir!»* Jesus bietet auch dich für sein Training auf. Es ist ein Training, welches das ganze Leben lang dauert. Wenn du fit bleiben willst im Leben mit Gott, musst du regelmässig am Training teilnehmen. Mit Jesus lernst du die tragfähigen Lebenswerte kennen und die Verhaltensweisen für ein gutes Zusammenspiel.

Und noch ein wichtiger Punkt zum Training: Gott urteilt anders über Menschen, als wir dies tun. In einem Fussball-Nationalteam sind nur die Besten. Jesus gibt jedem von uns eine Chance. Er will nur unser Vertrauen, ich brauche keine besondere Begabung. Er beruft nicht erst die Begabten, er begabt die Berufenen, die seinem Ruf folgen. Er fördert und befähigt uns durch sein Training, denn jeder von uns ist wertvoll in seinen Augen. Gott, der Herr gibt dir diese Zusage: *«Ich will dich lehren und dir sagen, wie du leben sollst;* i*ch berate dich, nie verliere ich dich aus den Augen» (Psalm 32, 8).*

«You'll never walk alone», so heisst die Vereinshymne des FC Liverpool. Du wirst nie alleine gehen. Heute möchte ich jedem Konfirmanden sagen und uns allen: *«You'll never walk alone»* – das ist auch die Zusage, die Jesus dir gibt: Du wirst nie alleine gehen. Jesus verheisst seinen Teamspielern einen 'Tröster', der sie immer begleiten wird: den Geist Gottes. Wir sind nie alleine unterwegs. Jesus verspricht in *Johannes 14, 16-17: «Und der Vater wird euch an meiner Stelle einen anderen Tröster geben, der für immer bei euch sein wird.»*

Abschluss

Die Fussball-WM ist in einigen Tagen zu Ende ... das Leben geht weiter. Die drei 'T' – Tore, Teamgeist und Trainer geben uns Anhaltspunkte, wie wir unser Leben anpacken können.

Tore: Jubelst du über die beiden Siegestore von Jesus? Hast du das goldene Tor zum Leben geschossen? Kannst du mit Jesus sagen: Wir

haben gewonnen!?
Teamgeist: Bis du bloss Zuschauer, Fan oder Mitspieler? In welcher Mannschaft spielst du mit? Hast du den Platz eingenommen, den Gott dir zeigt?
Trainer: Vertraue ich Jesus als Trainer meines Lebens? Folge ich seinen Anweisungen? Blicke ich auf ihn? Nehme ich regelmässig am Training teil?
Der Anpfiff ist erfolgt, das Spiel des Lebens läuft, ich wünsche den Konfirmanden und uns allen Gottes Segen dazu!

Weil er mit mir weint

EMK Zürich 4, 11.6.2006, Christoph Schluep-Meier
Liebe Freunde und Freundinnen!
Weshalb glauben wir an Jesus? Meist wohl einfach, ohne uns nach den Gründen zu
fragen. Heute will ich das einmal versuchen, auch wenn ich natürlich nur über meine eigenen Gründe Auskunft geben kann. Als ich den Film „The Da Vinci Code“ sah, wurde mir klar, weshalb ich an Jesus glaube. Dieser Film hat ja für sehr viel Aufregung gesorgt mit seiner These, Jesus habe mit Maria Magdalena ein Kind gehabt. Da dieses Kind ein Beweis für Jesu Lebensfreude und Menschlichkeit ist, wird es und seine Nachkommen bis heute von der katholischen Kirche verfolgt, denn dieser ist ein steriler, lebensfeindlicher Glaube lieber als ein Jesus, der seine Sexualität ausgelebt hat. Das ist alles zusammen natürlich absurd, und die Quellen, die zitiert werden, sind 200 Jahre nach den Ereignissen von einer christlichen Sekte eschrieben worden und keineswegs vertrauenswürdig, bieten sich aber für erschwörungstheorien geradezu an. Aber weshalb soll es Jesus menschlicher machen, wenn er eine Frau hatte und ein Kind zeugte? Jedes Tier kennt die geschlechtliche Vereinigung, jedes Lebewesen auf dieser Welt pflanzt sich fort, das ist überhaupt nichts Spezielles, schon gar nichts Menschliches und erst recht kein Grund, an Jesus zu glauben. Auch das Gegenteil, nota bene, nicht: Jesus als heiliger, asketischer, weltfremder und menschenferner Gott weckt in mir keinen Glauben. Was aber macht Jesus vertrauenswürdig, glaubwürdig? Ich glaube an Jesus wegen des kürzesten Verses in der Bibel, Joh 11,35: Jesus aber weinte. Dieser eine Vers macht Jesus so besonders, diéser eine Vers bringt mich dazu, ihm mein ganzes Leben anzuvertrauen. Weshalb ? Der Vers steht mitten in der Geschichte der Auferweckung von Lazarus: Jesus hört von der Krankheit seines Freundes, als er dort aber ankommt, ist dieser schon seit vier Tagen tot. „Er riecht bereits“, sagt Martha, und meint: „Du bist viel zu spät.“ Die Schwestern von Lazarus, die Familie, die Freunde, alle sind sie versammelt

und heulen. Im nahen Osten wird die Totenklage bis heute sehr laut und offen gehalten, es ist mehr ein Schreien und Jammern als ein Weinen. In dieses Umfeld tritt Jesus, und obwohl er es schon mehrmals gesagt hat, will ihm niemand glauben, dass er helfen kann. Niemand versteht ihn, niemand glaubt ihm. Und dann weint Jesus. Nicht so, wie die anderen, er schreit nicht los, es ist im Urtext ein anderes Wort. Aber Tränen laufen über seine Wangen, stille Tränen aus
der Tiefe seiner Seele. Jesus weint. Worüber? Vieles kommt in diesem einen Moment zusammen: Der Unglaube der Leute, auch seiner Jünger und Freunde, vielleicht Zweifel über seine Macht im Anblick des Todes; oder der Ort selbst: Bethanien, wo Lazarus wohnt, ist nahe bei Jerusalem, und Jesus ahnt, dass sich sein Schicksal dort erfüllen wird. Jesus aber weinte, ein so kurzer Satz, und doch enthält er das ganze Evangelium. Wenn etwas Jesus menschlich macht, dann ist es dieses Weinen. Kein Tier kann weinen, und kein Gott weint über die Menschen, es wäre ein Beweis seiner Schwäche. Jesus aber weinte. So tief ist Gott gefallen, bis zu den Tränen aus tiefster Seele. Das ist unser Gott: Ein Mann, der weint, über die Menschen, wegen den Menschen, mit den Menschen. Der Emotionen hat, der Schwäche zulässt, der zerbrechlich ist. Kein Gott im Jenseits, sondern mitten in der Todesverfallenheit der Welt. Und dabei wäre es einfacher gewesen: Weshalb macht Gott die Welt nicht einfach mit einem Handstreich wieder gut? Das würde in seiner Macht liegen. Aber offenbar zwingt er die Menschen nicht zum Guten, offenbar respektiert er ihre Freiheit. Anders lässt sich das Chaos der Welt nicht erklären. Selbst wenn wir die Religion und die Götter wechselten, auch dort gibt es keine bessere Erklärung. Gott lässt es zu, dass unsere Welt zum Weinen ist, er respektiert unseren Willen, selbst wenn es der Wille zur Zerstörung ist. Er könnte es ändern, mit einem Wisch, aber er macht es nicht. Stattdessen weint er mit uns. Man könnte das als puren Zynismus verstehen oder als einfache Art&Weise, sich aus der Affäre zu ziehen. Aber sind die Tränen Jesu wirklich falsch? In meinem Büro wird viel geweint, immer wieder, wenn Menschen mich sprechen wollen, und eigentlich immer sind die Tränen mehr als nur Wasser, das aus den Augen fliesst. Sie kommen von ganz tief unten, sie sind die Verflüssigung der Seele. Jesu Tränen sind keine Krokodilstränen, die nach mehr aussehen als sie sind, sie sind Ausdruck des tiefen Abstiegs Gottes in die Welt. Es wäre für ihn ein Leichtes, den Hunger zu besiegen, den Krieg zu beenden – aber gäbe es nicht sofort wieder Hunger, weil die Nahrungsmittel auch dann noch nicht gerecht verteilt würden? Und entfachten wir nicht sofort wieder einen neuen Krieg, weil wir noch immer nichts dazugelernt haben? Eine Oberflächenreinigung dieser Welt bringt nichts, es muss der Kern des Menschen verändert werden. Wenn Jesus vom Reich Gottes spricht, dann nie so, dass es sich einfach aus dieser Welt heraus ergibt. Es ist das Reich der Himmel, das von oben herab sich auf die Erde senkt, es ist

Neuschöpfung, es ist etwas ganz und gar anderes. Diese Welt kann von sich aus gar nie zum Reich Gottes werden, da können wir noch 1000 Imbisse veranstalten und 10'000 Topfkollekten sammeln. Vom Himmel herab muss es kommen, von Grund auf neu muss es sein. Und wenn Jesus mit uns weint, dann ist er an diesem Grund angekommen. Da, wo wir am Boden ngelangt sind, wo wir verletzlich sind, wo wir ohne Macht sind: Hier macht uns Jesus neu. Wenn Gott die Welt nicht mit Zwang, nicht gegen den Willen des Menschen zum Guten bewegen will, dann bleibt ihm nur noch ein Ausweg: Er muss jedes einzelne Herz erneuern. Und darum weint Jesus mit uns: Tränen des Mitleides über unser Elend, Tränen der Solidarität des Gekreuzigten mit unserem Kreuz, aber auch Tränen des Protestes gegen unsere Hoffnungslosigkeit, unseren Unglauben, unsere Lust, uns immer wieder in dieselbe Sackgasse zu manövrieren. Jesus weint mit uns – und diese Tränen befeuchten meine Seele, wenn sie ausgetrocknet ist, wenn ich selbst keine Tränen mehr finde, wenn ich nur noch sprachlos bin. Diese Tränen sind es, die neues Leben hervorspriessen lassen. Und genau wegen dieser Tränen glaube ich an Jesus. Weil ich nicht allein bin. Weil ich nicht bedeutungslos bin. Weil ich meinem Unverstand, meiner Lust, meiner Sucht nicht allein ausgeliefert bin. Diese Tränen brechen die Pforten der Hölle auf, ihnen kann der Tod nicht widerstehen. Der Tod im Leben nicht und auch nicht der Tod am Ende des Lebens. Darum glaube ich an Jesus: Weil er mit mir weint. Das sind keine schnellen und billigen Worte des Trostes, aus Verlegenheit hingesagt am Krankenbett, das ist tiefe Solidarität, tiefer Trost. Aber es wird auf dieser Welt immer Tränen geben, das weiss die EMK wie die Heilsarmee nach so vielen Jahren der Arbeit auf der Strasse nur zu gut. Diese Welt ist zum Heulen und wird es noch lange bleiben. Aber jede Träne, die wir mit anderen Menschen teilen, ist ein Garant dafür, dass niemand weint, ohne dass Jesus ihm zu Seite steht, ihm nahe ist. Und jede Träne, die wir zulassen in Trauer über den Riss, der mitten durch diese Schöpfung geht, jede einzelne unserer Tränen trägt in sich die Verheissung einer neuen Welt, die schon angebrochen ist. Denn in Jesus wird wahr, was Jesaja vor langer Zeit prophezeit hat: Gott, der Herr, verschlingt den Tod auf ewig, und er wischt ab die Tränen von einem jeden Gesicht. (Jes 25,8) Wer schon einmal einem Menschen eine Träne abgewischt hat, der weiss, dass das ein ganz zärtlicher Vorgang ist. Man muss behutsam vorgehen, achtsam, respektvoll, sonst verletzt man das Gegenüber. Was für ein Bild für Gott! Behutsam streckt er seine mächtige Hand aus, um mir meine Tränen von den Augen zu wischen. Es ist wie damals, als ich als Kind mein verweintes Gesicht in den Armen meiner Mutter vergraben habe und Trost fand. Das ist Gott. Das ist seine Antwort auf die Frage, warum er all das Leid in der Welt zulässt. Hier beginnt das Reich Gottes, hier wird der Mensch neu. Keine Träne alleine, und keine Träne umsonst. Ich glaube an Jesus nicht wegen seiner Machttaten in meinem Leben, auch wenn es die gibt, sondern darum, weil

er meine Tränen unendlich sanft abwischt. An Jesus zu glauben heisst für mich, dass ich Gott nicht an den Höhepunkten, sondern an den Tiefpunkten meines ebens begegne. Ich glaube an Jesus, der mir am Grund des Meeres der Tränen nahe ist. Nur daran glaube ich, an nichts mehr, aber an gar nichts weniger.

Amen.

Predigt vom 7.5.2006 (Martin Gossauer)

Unterwegs mit den Menschen (Emmaus 2)□(Lukas 24, 13-35)
Am selben Tag gingen zwei, die zu den Jüngern Jesu gehört hatten, nach dem Dorf Emmaus, das etwa zehn Kilometer von Jerusalem entfernt lag. Unterwegs unterhielten sie sich über alles, was geschehen war. Als sie so miteinander sprachen und alles hin und her überlegten, kam Jesus dazu und ging mit ihnen. Aber sie erkannten ihn nicht; sie waren wie mit Blindheit geschlagen. Er fragte sie: «Worüber redet ihr denn so eifrig unterwegs?» Da blieben sie traurig stehen, und der eine – er hiess Kleopas – fragte: «Du bist wohl der einzige in Jerusalem, der nicht weiss, was dort in den letzten Tagen geschehen ist?» «Was denn?» fragte Jesus. «Das mit Jesus von Nazareth», sagten sie. «Er war ein Prophet; in Worten und Taten hat er vor Gott und dem ganzen Volk seine Macht erwiesen. Unsere führenden Priester und die anderen Ratsmitglieder haben ihn zum Tod verurteilt und ihn ans Kreuz nageln lassen. Und wir hatten doch gehofft, er werde der Mann sein, der Israel befreit! Heute ist schon der dritte Tag, seitdem das geschehen ist. Und jetzt haben uns einige Frauen, die zu uns gehören, noch mehr erschreckt. Sie gingen heute früh zu seinem Grab, konnten aber seinen Leichnam nicht finden. Sie kamen zurück und erzählten, sie hätten Engel gesehen, die hätten ihnen gesagt, dass er lebt. Einige von uns sind gleich zum Grab gelaufen und haben alles so gefunden, wie es die Frauen erzählten. Aber ihn selbst haben sie nicht gesehen.» Da sagte Jesus zu ihnen: «Was seid ihr doch blind! Wie schwer tut ihr euch zu glauben, was die Propheten vorausgesagt haben! Der versprochene Retter musste doch erst dies alles erleiden, um zu seiner Herrlichkeit zu gelangen!» Und Jesus erklärte ihnen die Worte, die sich auf ihn bezogen, von den Büchern Moses und der Propheten angefangen durch alle heiligen Schriften.□□Mittlerweile waren sie in die Nähe von Emmaus gekommen. Jesus tat so, als wollte er weitergehen. Aber sie hielten ihn zurück und baten: «Bleib doch bei uns! Es ist fast Abend, und gleich wird es dunkel!» Da folgte er ihrer Einladung und blieb bei ihnen. Während des Abendessens nahm er das Brot, dankte Gott, brach es in Stücke und gab es ihnen. Da gingen ihnen die Augen auf, und sie

erkannten Jesus. Aber im selben Augenblick verschwand er vor ihnen. Sie sagten zueinander: «Wurde uns nicht ganz heiss ums Herz, als er unterwegs mit uns sprach und uns die heiligen Schriften erklärte?» Sie machten sich sofort auf den Rückweg nach Jerusalem. Als sie dort ankamen, waren die Elf mit allen übrigen versammelt und riefen ihnen zu: «Der Herr ist wirklich auferweckt worden! Simon hat ihn gesehen.» Da erzählten die beiden, was sie unterwegs erlebt hatten und wie sie den Herrn erkannt hatten, als er ihnen das Brot austeilte.

Lukas 24, 13-35 (Die gute Nachricht in heutigem Deutsch)

Einleitung

Was hat Jesus als Erstes getan nach seiner Auferstehung?

Stellen wir uns die Situation vor: Jesus lebt, der Tod ist besiegt, es geht weiter, nun kann Gott sein Reich aufrichten ... was für eine Herausforderung, was für eine Gelegenheit ... was muss jetzt als Erstes getan werden?

Sollte man nicht sofort eine Pressekonferenz organisieren mit allen wichtigen Fernsehsendern und Zeitungen? Alle müssen doch so schnell als möglich die sensationelle Nachricht erfahren.

Dann sollte man doch auch sofort eine weltweite Strategie entwickeln für die Ausbreitung des Christentums.

Wäre nicht auch eine Blitztournee angesagt, um sich mit wichtigen Entscheidungsträgern abzusprechen?

Dann sollte Jesus doch auch alle seine Anhänger um sich scharen, um den Sieg zu feiern und sie zu mobilisieren («rassembler les troupes» sagt man auf Französisch).

Sicher hat Jesus zuerst mit seinem Vater gesprochen um zu erfahren, was Er will, dass zuerst geschehen solle.

Was wir aus den Evangelien erfahren, ist folgendes: Jesus bleibt diskret im Hintergrund. Er erscheint einzelnen Personen seines Jüngerkreises: Maria aus Magdala, Thomas, Kleopas und seinem Freund auf dem Weg nach Emmaus, Petrus ... im Kontakt von Mensch zu Mensch ermutigt er, schenkt neue Hoffnung und weist den Weg in die Zukunft: Sein Auftrag soll von seinen Jüngern in der ganzen Welt weitergeführt werden.

Der Missionsbefehl – unser Auftrag: Evangelisation

Damals und heute gilt uns allen als Nachfolgern von Jesus dieser Auftrag, den er in seinen letzten Worten an seine Jünger so ausdrückt: Geht nun zu allen Völkern der Welt und macht die Menschen zu meinen Jüngern! Tauft sie im Namen des Vaters und des Sohnes und des Heiligen Geistes, und lehrt sie, alles zu befolgen, was ich euch aufgetragen habe (Matthäus 28, 19-20). Eingebettet ist dieser Missionsbefehl in die beiden Zusagen: «Gott hat mir unbeschränkte Vollmacht im Himmel und auf der Erde gegeben» und «Ich bin immer bei euch, jeden Tag bis zum Ende der Welt.»

Vor zwei Wochen wurden wir an diesen Auftrag erinnert und

aufgefordert, unseren Teil dazu beizutragen. Der Missionseinsatz im Open Heart hatte sich die Evangelisation aufs Banner geschrieben. Einige der Vorsichtigen unter uns hatten es vorgezogen, zu Hause zu bleiben. «Das ist nicht meine Art von Evangelisation» oder «Ich will mich nicht unter Druck setzen lassen» mag sich der eine oder andere gesagt haben. Andere waren hier und haben sich der Herausforderung ausgesetzt. Davon gingen einige mit schlechtem Gewissen nach Hause. Einige folgten dem Aufruf am Schluss des Gottesdienstes und brachten damit zum Ausdruck: Ich will mich auch brauchen lassen. Einige, und dazu gehöre ich auch, sagten: «Ja, ich freue mich, was in dieser Woche geschehen durfte, aber ...» Sicher sind das Open Heart und das Zenti zwei verschiedene Welten. Sie zeugen von der vielfältigen Präsenz der Heilsarmee in Zürich: Der Auftrag von Jesus gilt beiden, doch wir müssen und können nicht alle Strassenarbeit tun im Rotlichtviertel der Stadt. Ich habe dann an die ganze Gruppe gedacht, die am selben Wochenende Stunden im Aufnahmestudio verbracht hat für ein innovatives, evangelistisches Projekt des Musikkorps: eine Kinder-CD mit einer Geschichte aus der Bibel. So können wir, ob an der Front oder hinter der Kulisse, auf vielfältige Art und Weise mit unseren Gaben am Auftrag von Jesus mitarbeiten. Wir sollen dabei einander ermutigen, Brücken zueinander schlagen und Interesse zeigen. (Nebenbei: Unser letzter Strasseneinsatz an der Bahnhofstrasse gestern hat eine grosse Gruppe vom Zenti mobilisiert und war sicher eine Ermutigung!!!)

Wichtig ist, dass wir uns immer wieder dem Auftrag von Jesus stellen und uns fragen: Wie kann ich mit meinem Leben zu seiner Erfüllung beitragen? Was will Gott, dass ich tun soll?

Jesus auf dem Weg nach Emmaus

Schauen wir auf das Beispiel von Jesus und kehren wir noch einmal zu dieser Geschichte aus der Bibel zurück, die wir an Ostern betrachtet haben: Jesus schloss sich ganz einfach zwei Jüngern an und ging mit ihnen den Weg nach Emmaus. Das heisst, er nahm sich Zeit für zwei Menschen, die total enttäuscht waren ohne Zukunftshoffnung, und er ging mit ihnen – in die falsche Richtung. Sie hatten Jerusalem verlassen, den Ort der Niederlage, weil Jesus gestorben war. Sie machten sich ganz einfach aus dem Staube.

Wie auch immer wir den Auftrag von Jesus konkret in unserem Leben umsetzen, geht es darum «nahe bei den Menschen» zu sein, ein Stück ihres Weges mit ihnen zu gehen, manchmal vielleicht sogar vorerst in die falsche Richtung, ihnen zuzuhören und sie zu verstehen: in der Familie, unter Nachbarn, bei der Arbeit, hier im Korps, unterwegs im Alltag. Dabei sind wir drei Gefahren ausgesetzt, besonders wenn wir von unserem Auftrag sehr überzeugt sind. Doch wenn wir auf Jesus sehen, kann uns sein Beispiel helfen, unseren Auftrag mit der richtigen Einstellung zu tun und diesen Gefahren aus dem Weg zu gehen.

Drei Gefahren für Christen, die evangelisieren – und was Jesus tut:

1. Sich konkrete Resultate wünschen

Die Gefahr besteht, dass unsere hauptsächliche Motivation in der Evangelisation auf konkreten Resultaten beruht. Wie oft sind wir frustriert, weil sich unsere Hoffnungen nicht erfüllen. Am Anfang sind wir voller Enthusiasmus und guten Willens, und geben dann enttäuscht auf, weil die erwarteten Resultate nicht eintreffen. Diese Erfahrung ist oft darauf zurückzuführen, dass wir meinen, genau zu wissen: Das brauchen die Leute und so sollten sie auf mein Handeln reagieren. Ich sage nicht, wir sollen nicht auf bestimmte Ziele hinarbeiten. Doch wenn wir uns fixieren auf allzu konkrete Resultate, laufen wir Gefahr, blind und taub zu sein für die wirklichen Bedürfnisse der Menschen, denen wir begegnen. Dazu ein Erlebnis:

Jean-François war ein regelmässiger Besucher unseres Gottesdienstes in Paris. Er hatte früher einen guten Beruf, war engagiert in der Politik. Jetzt war sein Gesicht gezeichnet von einem zerbrochenen Leben und von Alkohol. Er wohnte im Wohnheim und organisierte Führungen in Museen, zum Beispiel dem Louvre, für die Besucher des Tageszentrums der Heilsarmee. Da war seine Familie, da fühlte er sich angenommen.

Dann kam der Tag, an dem er aus dem Heim gewiesen wurde wegen Konsums von Alkohol. Tagelang irrte er in den Strassen von Paris umher, fiel immer tiefer in die Verwahrlosung. Dann stiess ich auf ihn an einer nahen Bushaltestelle, wo er wie ein Häufchen Elend auf der geschützten Bank sass. Ich sass dort den ganzen Abend mit ihm und versuchte ihn zu überreden, mit mir in ein nahes Hotel zu kommen. Wir wollten für ihn ein Obdach finden, wir wollten, dass er vom Alkohol loskommen konnte. Nach einiger Zeit fand die Heilsarmee eine Wohnung für ihn und wir dachten: Das ist es, was er braucht, endlich hat er eine eigene Wohnung, jetzt kriegt er festen Boden unter die Füsse. Er kam weiterhin in den Gottesdienst. Wenn er betete, waren seine Worte aufrichtig und verbargen seine Schwäche nicht.

Ein paar Monate später, mitten im Hitzesommer des Jahrhunderts in Europa, war er eines der hunderte von Todesopfern, die einsam in der Grossstadt Paris starben. Die Wohnung wurde zu seiner Todesfalle. Jean-François starb an seinem zerbrochenen Leben, aber doch, so weiss ich, mit einem Funken Glauben in seinem Herzen. Seine Beerdigung war eines der bewegendsten Erlebnisse, seit ich in der Heilsarmee diene. Von seiner Familie waren seine Schwester und ihr Mann anwesend, die er seit Jahren nicht mehr gesehen hatte. Dann war da seine wirkliche Familie: Etwas 60 Leute, kunterbunt gemischt und etwas schräg, vom Tageszentrum der Heilsarmee «Chez nous», was soviel heisst wie «bei uns zu Hause». Sie sangen sein Lieblingslied: «In der Heilsarmee ist Freude ...» Waren Sie schon mal an einer Beerdigung, wo dieses Lied

gesungen wurde? Es war zum Heulen schön, nicht musikalisch oder zum Anschauen, nein, es lag eine Schönheit darin, so rein und aufrichtig, die vom Himmel kam. So hat seine wahre Familie von François Abschied genommen, und ich glaube, Gott hat ihn mit offenen Armen aufgenommen.
Wir wollten ihm helfen, wollten das Beste für ihn, doch was er wirklich brauchte zum Leben, war die Gemeinschaft mit andern. Warum sang seine Familie das Lied: «In der Heilsarmee ist Freude»? Weil sie alle, und auch Jean-François, hier diese Gemeinschaft zum Leben fanden und sich angenommen fühlten.

1. Eine Perspektive der Hoffung schenken
Wir mögen unsere gut gemeinten Strategien und Konzepte haben und wissen, was wir wollen, doch wenn wir uns nicht Zeit nehmen und auf die Leute eingehen, können wir mehr Schaden anrichten als weiterhelfen. Jesus sagte zu den beiden Jüngern nicht: «Kehrt um, ihr geht in die falsche Richtung.» Er ging einfach an ihrer Seite und hörte ihnen zu. Wer sich von Gott brauchen lassen will, muss besser zuhören als reden können. Dann sind die beiden bereit, dass Jesus ihnen eine neue Sicht der Hoffnung eröffnen kann, indem er sie behutsam dazu führt, Gottes Plan zu verstehen in den heiligen Schriften (Lukas 24, 27).
Den Menschen eine Perspektive der Hoffnung zu geben heisst, selber seine ganze Hoffnung auf Gott zu setzen, und auf das, was er will. Die Sicht auf Gott, und nicht auf ein bestimmtes erwartetes Resultat, setzt unsere Energie frei, damit wir ganz für die Menschen da sein können. Eine Haltung der Hoffnung erlaubt, dass wir uns nicht beunruhigen und unter Druck setzen lassen von Resultaten, sondern frei sind und glauben, dass Gott seine Verheissungen erfüllt. Es kann eine Versuchung sein, immer wissen zu wollen, wie alles kommen soll. Wer hofft, pocht nicht auf ein bestimmtes Resultat, sondern betrachtet jedes Resultat als ein Geschenk Gottes.
Beispiel: Ein Mann und eine Frau, die sich gegenseitige Treue versprechen, wollen nicht wissen, wie es in zwanzig Jahren sein wird. Nur wenn sie ihre Zukunft offen lassen, können sie Enttäuschungen vermeiden und die Früchte ihrer Beziehung wie ein Geschenk empfangen.
(...Eine Perspektive der Hoffnung erlaubt allen einen weiteren Blick ... Beispiel von Martin Luther King ...)

2. Die Gefahr der Macht
Wenn wir die gute Nachricht weitergeben, laufen wir Gefahr, dass wir sofort von den Menschen erwarten, sie müssten sich nun so oder so verhalten, wie wir es für gut befinden. Doch die Leute denken nicht immer, dass das, was wir für sie als besser betrachten, es auch wirklich

ist. Eine subtile Art, Macht auszuüben und Menschen an uns zu binden, ist unser Wunsch nach Anerkennung und Dank. Solange Menschen uns danken, anerkennen sie, dass sie, wenigstens für eine gewisse Zeit, von uns abhängig waren. Tun wir deshalb nie, was wir tun, weil wir Dankbarkeit erwarten und denken, dass die andern ohne uns ihr Glück nicht fänden.

2. Die Bereitschaft, selber zu empfangen
Jesus sagt den Jüngern nicht, was sie tun sollen. Er lässt sie frei und bindet sie nicht an sich. Als es Abend wurde, tat er, als wollte er weitergehen (Lukas 24, 28) und am Schluss «verschwindet er» ganz einfach von der Bildfläche. Jesus zeigt uns in seiner Begegnung die Bereitschaft, selber etwas zu empfangen: Er lässt sich von den beiden Jüngern einladen. Wenn wir diese Haltung entwickeln, nämlich bereit zu sein vom andern auch etwas zu empfangen, dann lernen wir, der Versuchung der Macht nicht zu unterliegen. Nicht nur etwas geben wollen, sondern auch offen sein, selber etwas zu erhalten. Wer etwas bei andern verändern will, muss zuerst lernen, sich selber verändern zu lassen von den Menschen, denen er begegnet. Wenn wir erkennen, dass das, was wir weitergeben, nicht von uns ist, aber selber Gabe von Gott, werden wir empfängliche Menschen, offen, uns beschenken zu lassen und dankbar.
Ich selber habe unendlich viel mehr von Gott und Menschen erhalten in meinem bisherigen Leben, als ich selber geben konnte.

3. Die Gefahr des Stolzes
Wenn wir von Gott her klar erkennen, welches unser Auftrag ist, und ihn auch ausführen, dürfen wir nie selber davon Besitz ergreifen. Sonst laufen wir Gefahr stolz zu werden. Wenn wir meinen, etwas zu haben, was andere nicht haben, riskieren wir überheblich zu sein, aufmerksamer gegenüber den Schwächen und Mängeln anderer als unseren eigenen. Derjenige, der glaubt, andere bekehren zu können, unterliegt schnell einmal der Versuchung zu glauben, er selber brauche keine Umkehr mehr. Er stellt sich nicht mehr andern Menschen gleich, sondern sieht sich als guten und gerechten Retter. Er verschliesst sich andern Menschen, und damit auch Gott. Er erkennt nicht, dass wir immer auch selber Veränderung nötig haben.

3. Verantwortung teilen
Jesus ist unser Retter, Erlöser, Gottes Sohn. Nach seiner Auferstehung hätte er sich sagen können: «Nun brauchen mich die Jünger erst recht. Jetzt kann ich wirklich an die Hand nehmen, was Gott will. Die ganze Welt braucht mich. Ohne mich geht nichts.»
Doch Jesus verschwindet vor den Augen der beiden Jünger und sie sind

es, die mit brennendem Herzen die gute Nachricht weiter-tragen: Sie kehren zurück nach Jerusalem, sie gehen nun in die richtige Richtung. Und als Jesus zum Himmel auffährt, überträgt er seine Vollmacht den Jüngern. Seither ist es die von seinem Geist erfüllte Gemeinde, die den Auftrag von Jesus weiterführt: geteilte Verantwortung. Durch Gottes Geist trägt die Gemeinde in sich das Potenzial zur Veränderung, zum Aufbau von Gottes Reich. Doch ein Alleingang führt zum Stolz.
Schlussfolgerung
Jesus zeigt uns in der Geschichte von Emmaus
wie eine Perspektive der Hoffnung uns vor der Versuchung fernhält, sofort konkrete Resultate zu wollen
wie eine Haltung der Empfänglichkeit hilft, nicht dem Machtstreben zu verfallen
wie eine gemeinsame Verantwortung verhindert, dass wir den stolzen Alleingang suchen.
Wenn wir unseren Auftrag nach dem Beispiel von Jesus ausführen und leben, sind wir Menschen, die Gott als Katalysatoren gebrauchen kann, um das versteckte Potenzial in der Gemeinde offen zu legen und es in einer schöpferischen Art und Weise anzuwenden als lebendiges Zeugnis in dieser Welt, zur Ehre Gottes.
Jesus ist immer bei uns, in seiner ganzen Vollmacht. Markus 16, 20: Die Jünger aber zogen hinaus und verkündeten überall die Heilsbotschaft. Der Herr war mit ihnen und bestätigte ihr Wort durch Zeichen seiner Macht.
Möge dies auch für uns gelten und erlebbar sein.

Predigt zum 8.2.2009 (Allan Hofer)

GOTT möchte, dass ihr euch ausruht Psalm 23
Heute werden wir unsere Reise durch Psalm 23 fortsetzten.
Heute beschäftigen wir uns mit dem Beschäftigtsein. Wir werden uns ein Rezept für Menschen unter Druck ansehen.
Hier ist ein Test, anhand dessen Sie herausfinden können, ob Sie arbeitssüchtig sind:
Sind Sie immer in Eile?
Ist Ihre "Aufgabenliste" immer unrealistisch lang?
Benutzen Sie die Freizeit, um unerledigte Arbeiten zu verrichten?
Hat Ihnen jemals mehr als eine Person gesagt, Sie sollten es langsamer angehen?
Haben Sie ein schlechtes Gewissen, wenn Sie sich entspannen?
Bleiben Sie nur zu Hause, wenn Sie wirklich krank sind?
Sie wissen, dass Sie arbeitssüchtig sind, wenn...
Alle Ihre Weihnachtskarten von Geschäftskontakten kommen.

Sie zu einem Anlass in der Schule Ihrer Kinder gehen und nicht mehr wissen, welches Ihrer Kinder diese Schule besucht.
Sie im Korps einen Piepser tragen.
Ihre Familie Sie als Mitbewohner bezeichnet.
Sie Ihre Geschäftsunterlagen mit auf die Toilette nehmen.
Gott will nicht, dass wir diese Art von Leben führen. Psalm 127:2*: «In aller Frühe steht ihr auf und arbeitet bis tief in die Nacht; mit viel Mühe bringt ihr zusammen, was ihr zum Leben braucht."* Gott möchte, dass seine Liebsten sich richtig ausruhen. «...Wenn ihr die Kerze an beiden Enden anzündet, seid ihr nicht so hell, wie ihr denkt ...»
Manchmal ist die geistlichste Sache, die Sie tun können, nach Hause und zu Bett zu gehen. Viele Leute denken, dass sie, wenn sie ihr Leben Gott übergeben, sich Jesus Christus gegenüber völlig ausverkaufen müssen. ...Er wird mir zu viel auferlegen und ich werde noch mehr zu tun haben, als jetzt schon... Psalm 23:2 *«Er bringt mich auf saftige Weiden, lässt mich ruhen am frischen Wasser.»*
Wenn ihr Schafe wärt, würdet ihr verstehen, dass dies das Bild eines perfekten Paradieses ist: Er spricht hier über Ruhe und Erfrischung. Gott interessiert sich für eure Ruhe und Erholung. Er möchte, dass ihr ein ganzheitlich ausbalanciertes und vollständiges Leben lebt. Er möchte, dass ihr nicht die ganz Zeit arbeitet.
MEINEN WERT ERKENNEN
Der Grund, weshalb die meisten Menschen zu viel arbeiten, ist die Tatsache, dass sie dass ihre Arbeit mit ihrem Wert verwechseln. Wir denken, dass wir viel wert sind, wenn wir viel arbeiten und viel erreichen. Wir verwechseln das, was wir tun, mit dem, was wir sind.
In der Schweiz werden wir definiert über das, was wir tun. Wenn wir jemanden kennen lernen, fragen wir zuerst nach dem Namen und die zweite Frage ist normalerweise, «Wo arbeiten Sie?» Wir denken, dass sich unser Wert über unsere Arbeit definiert. Wenn ich Leute treffe, höre ich sehr oft Kommentare wie: «Ich sehe, wie fleissig du bist.»
Das lehrt uns die Bibel nicht. Da steht, dass euer Wert unabhängig von eurer Arbeit ist.
Manche Menschen sind mit diesem kleinen Satz in Hinterkopf aufgewachsen: «Du bist ein Niemand.» Vielleicht hat ein Lehrer das zu euch gesagt. Vielleicht ein ehemaliger Freund. Vielleicht ein Bruder oder eine Schwester. Vielleicht hat ein Elternteil zu euch gesagt, «Aus dir wird nie etwas.»
Der wahre Grund, weshalb ihr zuviel arbeitet ist, dass ihr es diesen Menschen zeigen wollt. Ihr wollt euern Wert beweisen, mit dem, was ihr erreicht und erfüllt. Aber ihr werdet nie genug vollbringen, um damit zufrieden zu sein. Ihr müsst immer weiter arbeiten. Vielleicht holt euch jemand ein.< vielleicht überholt euch jemand. ihr müsst euern wert, eure bedeutung beweisen, indem ihr zu viel arbeitet. und ihr könnt nie

nachlassen.
Was Gott über euch sagt, ist das einzige Gegenmittel. Jakobus 1:18: *«Aus seinem freien Willen hat er uns durch das Wort der Wahrheit, durch die Gute Nachricht, ein neues Leben geschenkt. So sind wir gleichsam die Erstgeborenen seiner neuen Schöpfung.»*
Gott sagt damit, dass wir wichtiger sind als der Rest der Schöpfung. Entspannt euch; ihr müsst euern Wert nicht beweisen. Wenn ihr von Gott erschaffen wurdet, seid ihr wertvoll. Wenn ihr wirklich versteht und fühlt, was ihr Gott bedeutet – nicht nur wissen, sondern wirklich fühlen – wird das euer Leben verändern.
Wenn Gott mich liebt und ich mich liebe, Sie mich aber nicht lieben, ist das Ihr Problem. Verschwendet euer Leben nicht damit, euch bei anderen Menschen beliebt zu machen. Ihr braucht die Anerkennung von den anderen nicht, um glücklich zu sein. Aber ihr müsst erkennen, wie wichtig ihr für Gott seid.
Jesus hat in Matthäus 6:26 gesagt: *«Seht euch die Vögel an! Sie säen nicht, sie ernten nicht, sie sammeln keine Vorräte – aber euer Vater im Himmel sorgt für sie. Und ihr seid ihm doch viel mehr wert als Vögel!»*
Wenn Gott also bemerkt, wenn ein Vogel zu Boden fällt und sich um ihn kümmert, denkt ihr nicht, dass Er sich auch um euch kümmert?
1) Ihr werdet nie verstehen, wie sehr Gott euch hier auf der Erde liebt.□2) Es gibt nichts, das ihr in euren Leben je tun könnt, dass Gott euch noch mehr liebt als er es schon tut.□3) Es gibt nichts, das ihr in eurem Leben je tun könnt, dass Gott euch weniger liebt. seine Liebe hängt nicht von eurer Leistung ab.
Es ist bedingungslose Liebe. Es geht darum, wer er ist.
Ihr müsst euch nicht beweisen durch übermässige Arbeit. Gott sagt, ihr seid OK. Gott sagt in Jesaja 49:16 *«Ich habe dich unauslöschlich in meine Hände eingezeichnet.»* Jesus starb am Kreuz und sie hatten seine Hände festgenagelt. Gott sagt, «Ich liebe dich so sehr, dass ich dich unauslöschlich in meine Hände eingezeichnet habe.» Er wird nie vergessen, wie sehr er euch liebt. Wenn ihr in den Himmel kommt, wird er euch diese gezeichneten Hände zeigen.
FREU DICH ÜBER DAS, WAS DU SCHON HAST
Prediger 3:13 *«Wenn er aber zu essen und zu trinken hat und geniessen kann, was er sich erarbeitet hat, dann verdankt er das der Güte Gottes.»*
Kann man so besessen sein auf der Suche nach mehr, sodass man das, was man hat, nicht geniessen kann? Das ist ein Syndrom: Das Verlangen nach Besitz. Die haben das, also müssen wir das auch haben. Die sind nach oben gelangt, also müssen wir auch dorthin.
Wir kaufen Dinge, die wir nicht brauchen, mit Geld, das wir nicht haben, um Leute zu beeindrucken, die wir nicht mögen. Wir versuchen immer mehr und mehr zu besitzen, und wir überfordern uns selbst finanziell. Wir verbringen unsere Zeit damit, diese Dinge, die wir gekauft haben,

abzuzahlen, und unweigerlich beginnen sich unsere Beziehungen zu verschlechtern.
Gott will nicht, dass wir so leben. Prediger 4:6 «Aber ich sage: Eine Hand voll Gelassenheit ist besser als beide Hände voll Mühe und Jagd nach Wind.»
Die besten Dinge im Leben sind keine Dinge. Als Offizier oder Pastor habe ich an vielen Sterbebetten gestanden. Aber noch nie habe ich von Sterbenden als letzten Satz gehört: «Ich wünschte, ich wäre öfter im Büro gewesen.» Viele haben jedoch gesagt, «Ich wünschte, ich hätte mehr Zeit mit meinen Kindern (Ehefrau, Ehemann, Aufbau von Beziehungen, mit Gott) verbracht.»
BEGRENZE DEINE ARBEITSZEIT
Ich muss mich bewusst dafür entscheiden, mir Zeit für andere Dinge als meine Arbeit zu nehmen. Ich muss mich entscheiden, wie viele Stunden ich jede Woche arbeiten will, und dann muss ich mich daran halten. Ich muss Zeit für mich selbst einplanen, alleine mit Gott, mit meiner Familie – dies sind in meinem Leben wichtige Elemente, wie auch die Arbeit.
Ihr könnt so viele Eisen im Feuer haben, dass das Feuer erlischt. Prediger 10:15 *«Das viele Arbeiten müsste den Unverständigen doch so müde machen, dass er nicht mehr nach Hause gehen kann!»*
Eine verärgerte Dame hat eines Tages den Pastor angerufen. Sie sagte, «Ich habe am Montag den ganzen Tag lang vergeblich versucht, Sie telefonisch zu erreichen.» Der Pastor: «Am Montag ist mein freier Tag.» Die Dame: «Der Teufel nimmt sich nie einen freien Tag.» Der Pastor: «Ja, und wenn ich keinen freien Tag hätte, wäre ich genau wie der Teufel.»
2. Mose 20, 9-10: «*Sechs Tage sollst du arbeiten und alle deine Tätigkeiten verrichten; aber der siebte Tag ist der Ruhetag des Herrn, deines Gottes.*» Gott sagt, dass ein freier Tag pro Woche eine Regel ist. Es ist das vierte Gebot; es steht in den zehn Geboten. Es ist so wichtig, dass Gott es wie «du sollst nicht ehebrechen» und «du sollst nicht töten» behandelt. So ernst nimmt Gott diese Sache. Jeden siebten Tag sollt ihr euch einen Tag frei nehmen. Wenn ihr euch keinen freien Tag nehmt, bedeutet das, dass ihr die zehn Gebote brecht. Gott sagt: «Tut es.»
Was sollt ihr an eurem freien Tag, eurem Sabbat tun? Braucht ihn nicht, um Arbeiten nachzuholen, die ihr nicht fertig gestellt habt. Was tut ihr am Sabbat?
1) Meinen Körper ruhen lassen. Wenn ihr euch keine Zeit nehmt, um euren Körper ruhen zu lassen, wird euer Körper das selber tun – entweder im Krankenhaus oder durch eine Erkältung oder Grippe. Um gut zu sein, müssen wir uns ausruhen. Während der Französischen Revolution wurde der Sonntag als Ruhetag abgeschafft. Nach wenigen Jahren musste er aber wieder eingeführt werden. Nicht aus religiösen Gründen, sondern weil die Gesundheit der ganzen Nation darunter

gelitten hatte. Sie waren alle ausgebrannt. Fühlt ihr euch schuldig, wenn ihr einen Tag frei habt? Jesus tat dies nicht. Er hat sich freie Zeit genommen. Seid fleissiger als Jesus? Ist das, was ihr tut, wichtiger als das, was Jesus getan hat?

2) Ladet eure Gefühle wieder auf. Welche Dinge helfen euch, eure Gefühle wieder aufzuladen? Ihr braucht Ruhe. Ihr braucht Erholung – etwas, das euch persönlich hilft, nicht unbedingt etwas, das alle machen. Ihr braucht Zeit für Beziehungen. Wir sind für Beziehungen geschaffen. Im Time Magazin war ein Artikel mit dem Namen «Die Misere des zwanzigsten Jahrhunderts», der von Stress, Ängsten und Depressionen sprach, die in unserer Gesellschaft überhandnehmen. Grundsätzlich stand dort, dass wir nicht so leben, wie wir es müssten. Wir sind auf vertrauenswürdige Beziehungen ausgerichtet und das Problem ist, dass zu wenige unserer Kontakte im natürlichen Sinne intim sind. Es heisst dort, wir brauchen Zeit für Beziehungen

3) Ihr müsst euch neu auf euren Geist / Geistlichkeit konzentrieren. Die Bibel nennt das Anbetung. Anbetung weist den Dingen eine Perspektive zu. Wenn ihr mit einem grossen Problem zum Gottesdienst kommt, wird die Anbetung euch einen neuen Blickwinkel verschaffen. Ihr werdet mehr Energie haben, um mit dem Problem umzugehen und mehr Verständnis erlangen. Ihr braucht täglich Zeit, die ihr ganz alleine mit Gott verbringt. Wenn ihr dafür zu beschäftig seid, dann seid ihr definitiv zu beschäftigt.

MEINE WERTE ANPASSEN

Um mein Beschäftigtsein in meinem Leben zu reduzieren, muss ich meine Prioritäten überdenken.

Prediger 4:4 sagt: *«Da plagen sich die Menschen und setzen alle ihre Fähigkeiten ein, um sich gegenseitig auszustechen.»*

Damit müsst ihr aufhören und euch sagen, dass ihr an diesem Teufelskreis des immer mehr Wollens nicht mehr teilnehmt. Es gibt einige Dinge, die wichtiger sind, als immer mehr zu besitzen.

Markus 8, 36: *«Was hat ein Mensch davon, wenn er die ganze Welt gewinnt, aber zuletzt seine Seele verliert?»*

Ist es das wert?

Stellt euch diese Frage über jeden Bereich eures Lebens. Vielleicht verdienen wir jetzt viel Geld, aber haben wir auch Zeit für unsere Kinder? In einigen Jahren werden sie ausgeflogen sein. Werde ich das bereuen? Ganz egal, wie viel Geld ihr auch verdient, ihr könntet auch alles verlieren.

MEINEN STRESS GEGEN GOTTES FRIEDEN AUSTAUSCHEN

Das geht an die Wurzel der Dinge, die bei euch Stress auslösen. Es gibt drei Arten von Ermüdung:

Es gibt die körperliche Ermüdung – müde Muskeln. Davon kann man sich ziemlich schnell wieder erholen.

Es gibt die emotionale Ermüdung – müde Emotionen, Gefühle.
Es gibt die die geistige / geistliche Ermüdung – ein ausgetrockneter Geist. Das ist die tiefste.

Vielleicht braucht ihr einen Urlaub. Aber gegen die letzten beiden Arten von Ermüdung hilft ein Urlaub nicht. Ihr braucht mehr als eine Auszeit, um eure Emotionen und aufzuladen und euch auf euren Geist zu besinnen. Ihr braucht eine Beziehung zu Gott.
Ihr könnt zwei Wochen Ferien auf Tahiti machen, aber wenn ihr zurückkommt, werdet ihr noch die gleichen Probleme haben. Die Belastungen werden immer noch da sein. Es bedarf mehr als nur Freizeit, wir müssen unsere Werte neu anpassen und unsere Belastungen gegen Gottes Frieden eintauschen.
Kleine Kinder legen sich nicht gerne hin, um sich auszuruhen. Widerstand gegen Ruhephasen ist ein Zeichen von Unreife. Wenn ihr dauernd arbeitet und euch nie ausruht, bedeutet das nicht nur, dass ihr gegen die Zehn Gebote verstosst, sondern auch, dass ihr unreif seid. Schafe legen sich nicht gerne hin, um sich auszuruhen.
In Psalm 23:2 steht *«Er lässt mich ruhen...»* Das ist ein Befehl. Musste Gott euch jemals drängen, euch hinzulegen? Wenn ihr euer Tempo nicht drosselt, wird Gott manchmal einfach dafür sorgen, dass ihr euch hinlegen müsst. Er sorgt sich um euch. Ihr seid ihm wichtig.
Ihr braucht eine Beziehung zu Christus, der euch helfen wird, das richtige Tempo in eurem Leben einzuschlagen. Ihr braucht einen Schrittmacher, um das Tempo in eurem Leben festzulegen, damit ihr nicht zu schnell und nicht zu langsam seid. Die einzige Person, die klug genug ist das zu tun, die euch in- und auswendig und besser als ihr euch selber kennt, ist Jesus Christus.
Ihr braucht eine Beziehung mit ihm, in der ihr seinen Frieden gegen eure Belastungen austauscht. Wenn ihr für Gott lebt, ist das nicht nur der richtige Weg, es ist auch der gesunde Weg, der ganzheitliche Weg, der ausgeglichene Weg und der bei weitem erholsamste Weg. *Jesus sagt, «Kommt alle zu mir; ich will euch die Last abnehmen! Ich quäle euch nicht und sehe auf niemand herab. Stellt euch unter meine Leitung und lernt bei mir; dann findet euer Leben Erfüllung.» Matthäus 11:28-29*
Bist du gestresst, müde, erschöpft? Jesus sagt, komm zu mir. Ich werde dich nicht noch mehr belasten.
Umschreibung der Botschaft:
Bist du müde? Bist du erschöpft? Bist du ausgebrannt, was Religion anbelangt?
Komm zu mir. Folge mir und du wirst dein Leben wieder entdecken. Ich werde dir zeigen, wie man sich richtig ausruht. Komm mit mir und arbeite mit mir zusammen. Sieh zu, wie ich es mache. Erlerne den ungezwungenen Rhythmus der Gnade. Ich werde dir nichts Schweres oder Unpassendes auferlegen.

Begleite mich, und du wirst lernen, wie man frei und leicht lebt.

Predigt zum 29.3.2009 (Andy Fuhrer)

Alltägliche Beziehungen Matthäus 22, 37-39; 1.Timotheus 4,7

EINLEITUNG

Vor einiger Zeit las ich eine Geschichte, die mich sehr berührt hat. Sie handelte von einem Mann namens Tony Campolo und einer Frau, die zum ersten Mal in ihrem Leben erfährt, was wirkliche Liebe ist. Ich möchte euch diese Geschichte kurz zusammenfassend erzählen:

Tony wohnt an der Ostküste der USA und macht auf Hawaii Urlaub. Da seine innere Uhr sich noch an seiner Heimat orientiert, ist er nachts um 3 Uhr hellwach, hungrig und zieht deswegen durch die Strassen. Dabei kommt er an einer Bar vorbei, in welche er geht, um etwas zu essen. Die einzigen anderen Gäste sind ein paar Prostituierte, die für diesen Tag fertig sind mit ihrer Arbeit. Eine von ihnen heisst Agnes. Tony hört den Frauen zu und erfährt von Agnes, dass sie am nächsten Tag Geburtstag hat, aber in ihrem ganzen Leben noch nie eine eigene Geburtstagsfeier erlebt hat. Nachdem die Frauen gegangen sind, bringt Tony beim Wirt in Erfahrung, dass die Frauen jede Nacht in diese Bar kommen.

In diesem Augenblick hat Tony eine Idee. Er fragte den Wirt, ob er etwas dagegen hätte, wenn er am nächsten Tag wiederkäme, um eine Party für Agnes zu schmeissen. Der Barkeeper ist einverstanden, aber nur unter der Bedingung, dass sich seine Frau um das Essen kümmern und er die Geburtstagstorte backen darf. In der nächsten Nacht ist Tony um halb drei Uhr wieder in der Bar. Er hat etwas Dekorationsmaterial gekauft und ein Schild gemalt, auf dem steht: «Happy Birthday, Agnes!» Die Frau des Wirtes, die sich um das Essen kümmerte, hatte allen, die es wissen wollten, von der Party erzählt, denn kurz vor 3 Uhr befanden sich sämtliche Prostituierten der Stadt in dem Lokal. Überall nur Prostituierte und Tony, der Wirt und seine Frau. Um halb vier Uhr öffnet sich die Tür und Agnes kommt mit ihren Freundinnen herein. In diesem Augenblick singen alle Gäste «Happy Birthday!»

Vermutlich hat die Welt noch nie so ein verblüfftes Gesicht gesehen. Agnes reisst den Mund auf und ihre Knie geben nach. Als die Gruppe mit dem Ständchen fertig ist, sind ihre Augen feucht. Die ersten Tränen laufen an ihren Wangen herunter. Dann wird der Kuchen hereingetragen. In dem Augenblick ist es aus mit Agnes. Sie fängt hemmungslos zu weinen an. Schluchzend steht sie vor ihrer Torte. Der Wirt kann nicht wirklich mit ihren Gefühlen umgehen, drückt ihr ein Messer in die Hand und nuschelt nur noch: «Los, Agnes, schneid die Torte an, sonst mach ich es.» Agnes nimmt das Messer und schaut den Kuchen an. Dann fragt sie: «Macht es euch etwas aus, wenn ich ihn noch etwas behalte? Wenn wir ihn noch nicht gleich essen? Wisst ihr, es ist der erste Kuchen, den ich jemals bekommen habe.» Eine der Frauen erwidert:: «Natürlich, es ist deine Torte, mach damit, was du willst.» Dann schaut Agnes Tony an. «Ich wohne nur ein Stück die Strasse hinunter. Ich bringe ihn eben heim, und zeig ihn meiner Mutter, OK? Dann komme ich wieder.» Agnes nimmt den Kuchen und trägt ihn hinaus, als ob es der heilige Gral sei. Die anderen

Gäste stehen bewegungslos im Raum und schauen ihr nach. Alle sind zu Tränen gerührt. Niemand sagt etwas. Jedes Wort droht den Augenblick zu zerstören. Tony ist es dann, der als Erster wieder die richtigen Worte findet. «Habt ihr etwas dagegen, wenn ich jetzt für Agnes bete?», fragt er. Und es ist ein etwas spezieller, komischer Moment, als ein Tourist mitten in der Nacht eine Gebetsversammlung von Prostituierten leitet, irgendwo in einer Bar in Honolulu. Aber Tony betet. Er betet für Agnes, dafür, dass Gott sich ihr bekannt macht. Er bittet ihn darum, dass er ihr viel Gutes im Leben tun, ihre Wunden heilen und ihr Leben verändern möchte. Er bittet Gott um seinen Segen für diese Frau. Als er fertig ist, schaut ihn der Wirt etwas verwirrt an: «Hey, ich habe nicht gewusst, dass du ein Pfarrer bist. Zu was für einer Kirche gehörst du?» Tony fliegt die richtige Antwort nur so zu und er antwortet: «Ich bin zwar kein Pfarrer, aber ich gehöre zu einer Kirche, die morgens um 3 Uhr Geburtstagsparty's für Prostituierte schmeisst.» Der Wirt denkt einen Augenblick nach, dann sagte er etwas zynisch: «So ein Blödsinn! So eine Kirche gibt es nicht, denn wenn es sie geben würde, dann würde ich sofort beitreten.»

HAUPTTEIL

Ich habe mich manchmal beim Lesen dieser Geschichte beim Gedanken ertappt, dass ich das gerne auch erleben würde. Ich habe mich manchmal beim Gedanken ertappt, dass das doch auch die Heilsarmee sein könnte. Man nennt uns als Heilsarmee *«Kirche der Strasse»*. Stimmt das?! Sind wir eine Kirche der Strasse? Wenn ich ehrlich bin, dann spüre ich in mir den Wunsch, zu solch einer Kirche zu gehören, die es sich zum Ziel gesetzt hat, Gottes Liebe verschwenderisch unter's Volk zu bringen.

Könntet ihr euch vorstellen, solch verrückte Dinge zu tun, wie nachts um 3 Uhr in Zürich und Umgebung Geburtstagsparties für Leute zu organisieren, die keine Freunde haben? Könntet ihr euch vorstellen, dass wir uns als Heilsarmee, als «Kirche der Strasse» zusammentun als Menschen, die Gottes Liebe in ihrem Leben erfahren haben, um diese Liebe dann verschwenderisch unter's Volk zu bringen?

Ich glaube, Jesus möchte, dass seine Gemeinde *(und dazu zählt auch die Heilsarmee!!)* genau solch eine Kirche ist.

Es scheint Jesus immer wieder eine besondere Freude gemacht zu haben, gerade die *Ausgestossenen*, die *Missbrauchten*, die *Vergessenen* und auch *die moralisch Bedenklichen* mit Gnade und Liebe zu überschütten.

In Johannes 8,1-12 lesen wir, wie Jesus eine Ehebrecherin trifft. An einem frühen Morgen brachten die städtischen Sittenwächter die Frau zu ihm. Man hatte sie auf frischer Tat ertappt. Nach dem damaligen jüdischen Gesetz hatte eine verheiratete Frau, die sich mit einem anderen einliess, den Tod verdient. Und obwohl das Urteil schon lange feststand, sollte Jesus noch seine Meinung dazu äussern.

Während die ersten dieser Männer sich wohl schon nach den passenden Steinen umsahen, blieb Jesus ruhig und liess dem Vollstreckungskommando die Luft aus dem Pneu. Er sprach einen seiner bekanntesten Sätze: *«Wer von euch ohne Sünde ist, der werfe den ersten Stein.»* Und wenige Sekunden später hörte man überall die Steine auf den Boden plumpsen und konnte sehen, wie gestandene Männer sehr nachdenklich nach Hause gingen.

Nun war Jesus mit der Ehebrecherin alleine. Es wäre also jetzt der richtige

Augenblick für eine Moralpredigt und einen Vortrag über die Gefahren und die Folgen einer Gesetzesübertretung. Er könnte ihr die Leviten lesen! Aber was macht Jesus? ER schaut die Frau an uns sagt: *«Ich verurteile dich nicht. Sündige nicht mehr, ändere dein Leben, geh' nach Hause. Du musst nicht sterben, Du darfst leben.»*
Denken wir daran, wer das hier sagt. Nicht irgendein Ethiklehrer, nicht einfach ein schlauer Mann oder Religionsstifter. Hier redet der Sohn Gottes. Hier redet Gott selbst. Der, von dem solche Anweisungen, wie *«Du sollst nicht Ehebrechen!»* stammen. Der, der gesagt hat: *«Wenn ihr meine Gebote nicht haltet, müsst ihr sterben.»* (Adam&Eva) Dieser sagt: *«Ich verurteile dich nicht. Geh nach Hause, freu dich über dein Leben. Ändere es. Aber lebe weiter.»* Statt einem verdienten Urteilsspruch bekommt die Ehebrecherin einen Freispruch, den sie nicht verdient hat.
Ich muss euch ehrlich sagen, wenn ich so etwas lese, dann fange ich an, mich zu schämen. Wie schnell verurteile ich Menschen in meiner Umgebung, deren Schuld eine Bagatelle ist im Gegensatz zu dem, was die Frau hier getan hat. Wie oft spreche ich meine Urteile, nur weil mich jemand geärgert oder versetzt hat? Jesus ist ganz anders. Jesus würde nachts um 3 Uhr eine Geburtstagsparty organisieren, nur um mal jemandem zu zeigen, wie wertvoll er ist.
Oder denken wir an die Geschichte mit Zachäus (*Luk.19, 1-10*) Zachäus, ein Zöllner. Er nahm sich, was er wollte. Wenn er mehr Geld brauchte, dann wurden die Wegzollabgaben kurzerhand angepasst. Zachäus war ein Halunke, ein Halsabschneider, ein absoluter Egoist, einer von denen, die man nicht zu seiner Grillparty einladen würde. Keiner mochte ihn, man übersah ihn gern oder schaute durch ihn hindurch. Jeder machte einen grossen Bogen um ihn, aber Jesus ging direkt auf ihn zu und lud sich bei ihm zum Essen ein. Jesus redet mit ihm, verbringt Zeit mit ihm, lacht und zeigt ihm, wie er ein viel besseres Leben führen kann – *jenseits von Betrug und Habgier.*
WARUM tat Jesus so etwas?
Warum lässt er den Kerl nicht einfach auch links liegen?
Die Antwort ist einfach: Weil er eine unglaubliche Liebe für jeden Menschen empfindet. Während ich noch damit beschäftigt bin, andere danach zu beurteilen, ob sie meine Aufmerksamkeit verdient haben oder nicht, liebt Jesus sie einfach. Jeden gleich. *Die Ehebrecherin, den Zöllner, den Versager...*
Mit dem Versager meine ich Petrus. *Wir erinnern uns:* Am Anfang steht die grosse Tischrede: *«Jesus, wenn alle dich verlassen, ich werde bei dir bleiben!»* Was für ein Versprechen! Und schon ein paar Stunden später tut er so, als hätte er Jesus noch nie vorher gesehen. Seinen besten Freund verleugnet er gegenüber einer Frau und ein paar Soldaten. In dem Augenblick, in welchem Jesus bestimmt ein paar stärkende Hände in seinem Rücken gebrauchen könnte, dreht Petrus ihm aus Feigheit den Rücken zu.
Eigentlich gehört so einer auf der roten Liste nach ganz oben. Jeder hätte verstanden, wenn Jesus sich von Petrus abgewandt hätte. Aber Jesus denkt wieder einmal ganz anders. Einige Tage später sitzen Petrus und Jesus alleine am See und Jesus stellt ihm die alles entscheidende Frage: *«Petrus, hast DU mich lieb?»* Sonst nichts. Kein Vorwurf, keine Frage danach, ob er sich bessern wolle oder ob er es wenigstens bereue. Nur diese eine Frage. Und es bricht aus Petrus heraus. Sein ganzes Versagen, sein Schämen, seine Sehnsucht, diese eine

Nacht ungeschehen zu machen. Alles steckt in diesem Satz: *«Ja, Jesus, du weisst, dass ich dich lieb habe.»* Und Jesus antwortet: *«Dann hüte meine Schafe.» Kümmere dich wieder um meine Leute. Mach dort weiter, wo du mit mir aufgehört hast. Herzlich willkommen im Team. Du bist wieder dabei!*
Oft ist Jesus den Menschen mitten in ihrem Alltag begegnet. In ihren ganz gewöhnlichen Augenblicken: *beim Wasserholen, bei der Arbeit, beim Einkaufen, im Wohnzimmer oder wo auch immer* ... Und jedes Mal veränderte die Begegnung mit IHM ihr Leben. Oft nicht durch das, was er ihnen sagte, sondern vor allem durch die Haltung, die er ihnen gegenüber einnahm. Wenn ich Jesus-Berichte in der Bibel lese, dann wird es mir einfach klar, dass er wirklich jeden Menschen geliebt hat und auch HEUTE liebt und zwar auf eine Art und Weise, die mich unglaublich fasziniert. Und je länger ich darüber nachdenke, umso grösser wird in mir der Wunsch, genauso zu sein wie Jesus. Genau dieselbe Liebe zu empfinden, die er empfunden hat.
Frage: Ist das wirklich unmöglich?!
Ich will mich einfach nicht mehr länger von meinem oftmals kleinkarierten Schubladendenken gefangen nehmen lassen, sondern ein offenes Herz für die Menschen bekommen, die ich in meinem Alltag treffe. Meine Familie, den Briefträger, der öfters die Post in den falschen Briefkasten einsteckt, einen von euch, die Leute, die vor mir die Kassenreihe im Migros «verstopfen» ... Und was mir an diesem Gedanken auch gefällt, ist, dass dieser Wunsch gleichzeitig ein Auftrag von Jesus an uns ist. Er wurde einmal gefragt: *«Was ist eigentlich das wichtigste Gesetz?»* Was ist also die wichtigste Regel, wenn wir mit Gott leben? Auf was kommt es wirklich an?
Matth.22, 37-39:
«Du sollst den Herrn, deinen Gott, lieben von ganzem Herzen, mit ganzer Hingabe und mit deinem ganzen Verstand. Dies ist das grösste und wichtigste Gebot. Das zweite ist gleich wichtig: Liebe deine Mitmenschen wie dich selbst.»
> Mein Wunsch ist also sein Auftrag an mich. Aber beachten wir dabei, was Jesus hier NICHT sagt. ER sagt NICHT: *«Ich gebe euch mal zwei Gebote zur Auswahl. Sucht euch aus, welches euch am besten gefällt. Wenn ihr NICHT so die Beziehungstypen seid, dann konzentriert euch einfach ganz und gar auf Gott.»* Das sagt ER nicht. ER sagt auch NICHT: *«Das Allerwichtigste im Leben ist, dass ihr Gott voll und ganz liebt. Wenn dann noch etwas Liebe übrig bleibt, dann gebt sie den Menschen in eurer Nähe weiter ...»* Das sagt er AUCH NICHT.
Für Jesus gehört beides zusammen. Wie ein Seil, welches aus zwei Schnüren zusammengedreht ist. Die Liebe zu Gott und die Liebe untereinander lassen sich nicht trennen. Sie gehören ganz eng zusammen. So eng, dass sie sich gegenseitig ergänzen. In der Art und Weise, wie wir andere Menschen sehen, wird unsere Liebe zu Gott sichtbar. Und in der Art und Weise, wie wir mit anderen Menschen umgehen, wird deutlich, WIE ECHT meine Liebe zu Gott ist. Wenn ich einem Menschen in meinem Alltag begegne, wenn ich mit ihm rede oder wenn ich auch nur über ihn nachdenke, dann habe ich jedes Mal die Möglichkeit, etwas von meiner Liebe zu Gott sichtbar werden zu lassen. Dann wird meine Liebe zu Gott greifbar. Dann wird aus einem Bekenntnis eine Erfahrung. *Und das ist ehrlich gesagt, nicht einfach, oder?!* Jedes freundliche Wort, jede Geste, jedes Zuhören und Dasein – alles das kann unsere Liebe zu

Gott zum Ausdruck bringen. Darum gehören Gottes- und Nächstenliebe so eng zusammen. Ich weiss nicht, wie es euch geht, aber ich will mehr lernen, so zu lieben. Nicht nur theoretisch, sondern alltäglich. Ich will es nicht mehr akzeptieren, dass ich Menschen links liegen lasse, ignoriere oder hoffe, dass sie mir nicht über den Weg laufen ...
Die Frage dabei lautet: WIE schaffen wir es?
Einfach so drauf los zu lieben, wird wohl nicht wirklich nachhaltig funktionieren. Das klappt vielleicht noch ganz gut bis heute zum Mittagessen, oder vielleicht auch bis heute Nachmittag, wenn der nette Besuch kommt ...
- Aber was ist, wenn der nette Besuch gar nicht so nett ist?
- Oder was wird morgen sein, wenn wieder einmal dein Chef einen Schuldigen sucht und in deinem Büro steht?
- Was wird sein, wenn morgen Abend mein Sohn auf mich zukommt, mit mir Fussball im Wohnungsgang spielen will, ich aber lieber meine Ruhe möchte?
Wieviel Liebe haben wir dann noch übrig?! Spätestens dann wird deutlich, dass ein guter Vorsatz alleine nicht weiterhilft. Das wäre dann so, als würde man von uns verlangen, morgen früh an einem Marathonlauf teilzunehmen. 42,195km!! Ich weiss nicht, wie fit Sie sind, aber wenn man das von mir verlangen würde, das würde in einer Katastrophe enden! Aber was müsste passieren, damit ich den Marathonlauf überlebe? Ich müsste vorher trainieren. Lang und hart. Erst ganz langsam, später dann immer schneller und immer mehr. Vielleicht wäre es auch gut, wenn ich einen Trainer hätte. Einer, der mir zeigt, wie es richtig geht. Paulus schreibt in seinem Brief an Timotheus*: «Übe dich dari,n so zu leben, dass Gott geehrt wird» (1.Tim*.4, 7). Wenn wir lernen wollen, Menschen zu lieben, wie es Jesus tut, dann sollten wir anfangen zu trainieren. Und achten wir dabei darauf, einen Fehler nicht zu machen: Nämlich zu viel zu wollen! Fangen wir klein an ... Fangen wir doch mit denen an, die uns am nächsten stehen:
- Der Arbeitskollege an Ihrer Arbeitsstelle. Fangen Sie an, ihm einmal wirklich zuzuhören, ihn in seiner Welt zu verstehen, und fragen Sie sich dann, wie Sie ihm etwas von der Liebe Gottes zeigen können.
- Unsere Eltern warten vielleicht auf einen Anruf unsererseits ...
- Männer: Unsere Frauen würden sich vielleicht über einen Blumenstrauss freuen, oder besser: eine helfende Hand im Haushalt ...
- Oder unsere Kinder wünschten sich vielleicht wieder einmal einen freien Nachmittag ...
Wir müssen als Erstes die kleinen Schritte machen und dann dürfen wir das Programm natürlich auch steigern, indem wir zu den etwas unbequemeren Situationen gehen. Wenn wir aber wirklich lernen wollen, den Menschen mit Liebe zu begegnen, müssen wir verstehen, wie Jesus dies getan hat. Seine Prinzipien und Motive erkennen und seine Ziele entdecken, die er mit den Menschen hatte.
SCHLUSS
Jesus sah die Menschen mit den Augen seines Vaters! *Bei mir ist es so:* Wenn ich einen Menschen anschaue, dann sehe ich in sein Gesicht, höre sein Reden und schaue an, wie er sich benimmt. Ich achte auf seine Gesten, rieche seinen Geruch und achte auf die Frisur und dann zähle ich das alles zusammen und entscheide, ob ich diesen Menschen mag oder nicht. *Wir entscheiden aufgrund von Äusserlichkeiten.* Wenn Jesus einen Menschen anschaut, dann sieht ER

tiefer. Er sieht den Menschen so, wie Gott ihn sich einmal gedacht hat.
Wenn Jesus eine Prostituierte ansah, dann sah er sie mit den Augen seines himmlischen Vaters an, der für ihr Leben mehr im Sinn hatte, als dass sie ihren Körper verkaufte. Wenn Jesus einen Zöllner sah, dann sah er nicht den Halsabschneider, den Egoisten, den andere in ihm sahen. ER sah einen verlorenen Sohn, der durch das Leben rennt und hofft, dass ihn sein Bankkonto glücklich macht und ihm Lebenssinn gibt. Wenn Jesus einen Drogenabhängigen am Bahnhof sieht, dann sieht er einen verzweifelten Menschen, der versucht, seinem Leben irgendwie ein wenig Glück oder wenigstens genügend Betäubung zu geben, damit er sein Unglück nicht mehr fühlt. Jesus sieht das alles, weil er nicht nur auf das Äussere sieht, sondern tiefer, ins Herz schauen kann.
Als Heilsarmee, als Kirche der Strasse haben wir IMMER NOCH Kontakt zu solchen Menschen. Wir sind alle Teil dieser Heilsarmee, geben der Heilsarmee ein Gesicht. ABER: Egal um welche Menschen es geht, um die Menschen auf der Strasse, welchen wir als Heilsarmee begegnen, oder um die Menschen in unseren Korpsgemeinschaften, oder die Menschen in unseren Familien. Wenn wir diese Menschen wirklich lieben wollen – so wie Jesus das tut – dann brauchen wir diesen Blick von Jesus. Und den kann nur ER uns schenken.
Darum:
Wenn wir einen Menschen ansehen, dann dürfen wir nicht nur das sehen wollen, was uns gerade offensichtlich entgegenkommt, sondern wir dürfen uns fragen, WIE Jesus diesen Mensch sieht. Und wir dürfen dann den Heiligen Geist bitten, dass er unseren Blick weitet und unser Herz für diesen Menschen öffnet. Ich möchte gerne lernen, mit den Augen des Vaters zu sehen. Und IHR?!
Frage: WIE würde sich unser persönlicher Alltag verändern?
WIE würde sich unser Korps verändern, unser Umfeld verändern, wenn wir uns heute Morgen zu solch einem Trainingsprogramm verpflichten würden?
Ich glaube, wir kämen aus dem Staunen nicht mehr heraus!
Amen.

Predikan 070225 Bruka den kraft du äger – Dom. 6

Inledning

Läs om kraften i Domarboken 6
Kraften är märklig:
själv kraften syns ju inte
den blir synlig när man brukar den, t.ex. vinden, el, elden, modet, klara av svårigheter – helt plötsligt är den där.
Gud tänker annorlunda även i detta

"Mina tankar är inte era tankar, och era vägar är inte mina vägar, säger HERREN. Nej, så mycket som himlen är högre än jorden, så mycket är mina vägar högre än era vägar och mina tankar högre än era tankar. Liksom regnet och snön faller från himlen och inte återvänder dit, förrän det har vattnat jorden och gjort den fruktbar och ger säd till att så och bröd till att äta, så skall det vara med ordet som går ut från min mun. Förgäves skall det inte vända

*tillbaka till mig utan att ha verkat vad jag vill, och utfört det vartill jag har sänt ut det." (*Jes 55:8-11*)*

Olika synsätt/ "*Ni säger - men jag säger er"*

Vi säger: -Stor väckelse, fullsatta kyrkor, skaror, mer publik
Men jag säger er: -En människa!
Jesus vände sig oftast till en människa: Nikodemus, Sackaios, Bartimaios, Ett får, en penning, en son, en rövare.
Var målmedveten. Fienden vill lura oss. Låt oss rikta in oss på att nå en människas hjärta.

Vi säger: -Jag kan inte göra något för Kristus. **Men jag säger er**: -Tro på mig! Ha förtroende för Jesu.

Vi säger: -Väckelsen kommer men först så måste vi bli si och så och sedan etc…
Men jag säger er: "-Lyft blicken och se hur fälten har vitnat till skörd." Se er omkring! Det är NU det är moget.
En kvinna som var illa ansedd, en som ingen räknade med, hon såg skörden. Hon vittnade om att hon mött Jesus. Hela staden kom på fötter. Det hände i "syndiga Sykar" ej i "religiösa Jerusalem"
Detta var en livsstil för Jesus, att bryta vanliga tankemönster och sätta kraften i rörelse, få den att bli synlig "Min mat är att göra Hans vilja som har sänt mig"

Gud vill använda dig. Han vill göra det NU. Du duger!

Lyssna på Gud – strängsång

Läs domarboken 6
Exempel på trons gärningar – kraften som vi faktiskt äger:

- När Israels folk skulle över på andra sidan vid röda havet: vattnet delade sig först när man tagit första steget
- När den spetälske Naaman skulle doppa sig sju gången i Jordan -mannen blev frisk när han faktiskt doppade sig 7 gånger

Kraften fanns där. Gå bruka den kraft du äger! Kraften finns i tron.

Kyrkan och församlingen är en trosgemenskap. Utgångspunkten för denna gemenskap är den gudagivna personligt mottagna och medvetet utlevda tron.

Tro är alltså inte endast fråga om din och min relation till Gud, utan också om vår relation till varandra. Tro handlar inte enbart om hur man kan bli frälst, rättfärdiggjord, helgad eller gudomliggjord. Idag uppmanas varje troende att relatera sin tro till allt gott verk. Mission, arbete för fred, rättvisa, mänskliga

rättigheter och skapelsens integritet. Vi får ställa vårt liv i Guds och hans goda krafters tjänst. Tro är att låta alla de val vi gör formas utgående från vår gudsrelation Utan tro förlorar vi perspektivet och drivkraften. Men genom tro och tillit till Guds möjligheter förmår vi allt.

Giv oss den tro som av hinder ej vet – tro sätter inte begränsningar, hinder och problem på vägen

Dom 6

Sång

Predikan 080101 Luk 1:30-35

Vad är nyårsnattens fyrverkeri mot Jesu namn? När krutröken lagt sig efter nattens urladdning får vi nu återgå till vardagen och alla dess bekymmer. Tänk om ett årsskifte betydde att vi fick börja om på ruta ett igen, med full hälsa, alla konflikter. Det vore något att fira med århundradets fyrverkeri.

Tyvärr fungerar inte vår tillvaro inte så här. Det nya året i all ära, men ett nytt år gör ingenting nytt. Det är idag som det var igår. En klocka slår, ett nytt år går in. År 2007 är nu historia, år 2008 är inte längre framtid

Jesus däremot säger: Se, jag gör allting nytt. Inte som en framgångsteologi,

Mitt i våra överflödsjular glömmer vi så lätt vilken fattigdom som är förbunden med Jesu födelse. Stallet är ingen lantlig idyll utan sinnebilden för en kall och hård värld, där det många gånger inte finns plats för främlingen som söker en fristad. Så många, också i vårt land, som får höra att det inte finns plats för dem.

Nej, Jesu namn är ingen from formel som gör att alla problem löser sig, inget 'Sesam öppna dig' in till det dukade bordet. Jesu namn är just det som namnet Immanuel betyder: Gud med oss. Även när mänskligheten vänder Gud ryggen och säger upp bekantskapen, så är Gud som den goda förälder som med kärlek försöker vinna tillbaka sitt barn som gått vilse i livet. Julens budskap, inkarnationen, Guds människoblivande är just detta. Gud blir en av oss i barnet Jesus.
Detta är att göra något helt nytt. Tala om nystart för mänskligheten, då Gud får ett ansikte.
Detta ansikte är nu inte längre bundet till Jesu jordiska ansikte. Guds ansikte är synligt i varje människa som låter Jesus leva i hennes liv. Än en gång: inte som en väg till framgång utan snarare som en väg genom motgången, inte förbi den utan genom den.

Kommer också med en maning: gå till andra

Som vi hört under den här julen: följ stjärnan – hitta Jesus och bär sedan honom till andra människor.

Predikan 090405 Palmsöndag, söderkåren

Palmsöndagen är själva ouvertyren till påsken, kristenhetens största högtid. Underbara sånger, mollstämda och glada melodier, poetiska. Och så den välkända berättelsen:
Jerusalem i rörelse, folkets jubel över Jesus: Han är vår kung, Messias som vi väntat på! Han skall störta romarna och befria oss

Men Palmsöndagen visar oss återigen att vägen till korset är mycket enklare än religionen med alla krav. Och samtidigt något mycket svårare, mer personligt utmanande. Det är verkligen en passionshistoria. En berättelse om Guds kärlek till oss människor.

Han som kommer maktlös till världen, som en baby i ett stall, helt beroende av människors omsorg. Som vandrar runt i tre år och talar bara om en enda sak: Hur vi skall bli sant mänskliga, älska varandra och oss själva. Hans budskap i löpsedelsformat: Störst bland er är den som tjänar de andra.

Han som idag rider han in till människorna en sista gång. På en bondes enkla åsna. Fortfarande utan maktens attribut. För att påverka oss underifrån, inifrån med sin kärleks kraft. Och mana till efterföljelse.

Dietrich Bonhoeffer, den modige tyske prästen uttrycker det så här: ”När Kristus kallar en människa säger han: Kom och dö med mig”
För Bonhoeffer skulle det innebära att dö rent fysiskt. Han avrättades i Hitlers fängelse strax innan krigsslutet.

Men för de flesta av oss handlar det nog snarast om att ompröva saker och ting i vårt liv. Att dö bort från egotrippen, från en osund kärlek till pengar. Från en överdriven konsumtion som bidrar till att förstöra miljön. Från begären som bara föder nya begär och bidrar till orättvisa, fattigdom och plundring av jorden.
”Om någon lever i Kristus är han en ny skapelse” säger aposteln Paulus. Ett ord från grekiskan som också kan översättas så här: ”Om någon lever i Kristus, då finns där en helt ny värld”.

Det där med åsnan har aldrig riktigt tilltalat mig… på något sätt har lammen och åsnor en lite mindre smart klang…och jag skulle inte vilja tro eller tolka bibelordet heller till det att Jesus väljer dom korkade till att följa honom.

Bilden är att vi ska bära Jesus till folket, inte oss själva!

Att ropa hosianna eller för den delen korsfäst – det handlar inte om mig utan om Jesus. Det är faktiskt skillnad på att hålla sig framme och att hålla sig beredd.

Predikan 070930 Trygghet och tillit

Trygghet, vad gör oss trygga?
-kolla läget
-skaffa prylar

Vad gör oss rädda?
-att göra bort sig
-vad andra säger om oss
-att vara ensam, som barn men även som vuxen

Berätta om fåren i bolibompa:
Dom är olika till utseendet: stora, små, spinkiga, mindre smala etc
Dom är ända alltid lika rädda, lika glada, lika spända mm. Dom är rädda att vara annorlunda. Dom känner sig inte trygga.

Men det är bra att vara annorlunda:

Men om alla gör bort sig, gör pinsamma saker …vi skulle kunna gå laget runt här och få riktigt gott skratt

Gud ser oss som vi är:
Det bästa han vet är du
Om den tryggheten kan bo inne i mig -

Parish schedule

Sunday worship (Enfield Parish)

Sunday morning
Start time: 10.00am □Finish time: 11.15am □Age group: All Ages
Sunday evening
Start time: 5.00pm □Finish Time: 6.15pm □Age group: All Ages

Sunday morning
The Sunday morning service is usually a Holiness Meeting - an opportunity for Christians and those seeking after God to express our love for Him and to learn more about what it means to follow Him.
Warm and friendly family worship, with music from children's choir, senior

choir and band.
Sunday evening
Sunday evenings are Gospel Outreach meetings when we share fellowship and explore together the Good News of Jesus in a variety of ways. Normally commencing 5.00pm unless otherwise notified. Always something different - do feel free to join us.
2009
4th January- Small Groups
11th January- "Songs of Praise" Led By Lt. Colonel Lincoln Parkhouse
18th January- (No Meeting in SA Hall) United Service Enfield Baptists "Week of Prayer"
25th January- Christians in Cabaret - "The Dedicated Divas"
1st February - Small Groups
8th February - Childrens Prize Giving & Celebration - Major G. Pilkington
15th February- Cadets in Cabaret - Cadets Kevin & Wendy Brown
22nd February- "Songs of Praise" - Led by Jonathan Cory with Guest Soloists
1st March - Small Groups
8th March- Food & Film Night
15th March- (Awaiting Details)
22nd March- "Songs of Praise"
29th March- Bible Study - Guest Major Noel Wright
5th April- Magic & Music Major Elwyn Harries

Canterbury Parish

Sunday

10.00 am - Morning Worship
10.30 am - Sunday School
5.30 pm - Evening Worship
Monday
GUIDES & BROWNIES
5.30 pm - Rainbows (*Girls 5-7*)□5.30 pm - Brownies (Girls 7-10)□7.30 pm - Guides (*Girls 10-14*)
CHURCH ACTIVITIES
10.00 am-2.00 pm - Coffee stop in Annexe
7.30 pm - (*4th Monday in month*) The Fellowship (speakers on a variety of subjects)
Tuesday
10.00 am-2.00 pm - Coffee stop in Annexe
8.00pm - Band rehearsal
Wednesday
10.00 am-2.00 pm - Coffee stop in Annexe
2.00 pm - Home League (Ladies' Fellowship Meeting) (1 hour)
8.00 pm - Senior Choir rehearsal
Thursday

10.00 am-2.00 pm - Coffee stop in Annexe
7.30 pm. Students and youth meal
Friday
10.00 am-2.00 pm - Coffee stop in Annexe
2.00 pm - Friendship Club (over 60's)

Nov, 1999
Tue 30th - 12.30pm. La Baguette birthday celebration.

Mar, 2009
Sun 01st - YP Annual

Apr, 2009
Sat 25th - Sale of household items

May, 2009
Sun 17th - Majors Angie and Lawrie Brown

Oct, 2009
Sat 24th - Regent Hall Songsters

Sun 25th - Regent Hall Songsters

Dec, 2009
Sun 06th - Citizens Carol Service

Sun 13th - Corps Carol Service

Välkommen till Frälsningsarmén Templet

Templet på Östermalm i Stockholm är Frälsningsarméns äldsta kår i Sverige. Verksamheten startade den 28 december 1882.

Mars
31 Tisdag 10.30 Stavgång
12.00 Sopplunch
12.45 Friskvårdsföreläsning
"Tillitsbygget - glimtar från ett liv i vårdens tjänst" Professor Edgar Borgenhammar
April
1 Onsdag 17.30 Bön
2 Torsdag 18.00 Bibelsamtal
5 Söndag 16.00 Musikgudstjänst
Musikgudstjänst i passionstid, Hornmusikkåren. Sångsolist: Victoria Hjulström

April
5 Söndag 16.00 Musikgudstjänst

Musikgudstjänst i passionstid, Hornmusikkåren. Sångsolist: Victoria Hjulström
8Onsdag 17.30 Bön i stilla veckan
9Torsdag 13.00 Club 60
"Från Näs till Jerusalem" Teol. Dr. David Fischer
10 Fredag 11.00 Jesu lidande historia i ord och ton
Leif Andersson Horn- och Strängmusik
12 Söndag 11.00 Kristus är uppstånden!
Mia-Lisa Ahlbin, Chirstel Malmberg Horn- och Strängmusik Servering
14 Tisdag 10.30 Stavgång
12.00 Sopplunch
12.45 Friskvårdsföreläsning
"Må bra i kropp och själ" Friskvårdskonsulent Nina Hamrin
15 Onsdag 17.30 Bön
16 Torsdag 18.00 Bibelsamtal
19 Söndag 11.00 Gudstjänst
Hornmusik, Söndagsskola. Servering
21 Tisdag 10.30 Stavgång
12.00 Sopplunch
12.45 Friskvårdsföreläsning
"Fråga doktorn" Allmänläkare Maud Moller-Skogby
22 Onsdag 17.30 Bön
23 Torsdag 13.00 Club 60
"Hör jag bra doktorn?" Dr. Anders Fridberger
24 Fredag 19.00 Bjudningen
Supé för kvinnor mitt i livet. Florist Lotta Edwinsdotter. Anmälan: 08-6626140 Pris: 100kr
25 Lördag 16.00 Sång på gång
Annica Risberg, Sven Idar, och Gunilla Brunnberg, Templets Strängmusikkår. Servering
26 Söndag 11.00 Gudstjänst
Tidens tecken. Karl-Erik Lefwert, Marita Funcke, Strängmusik, Söndagsskola. Servering
28 Tisdag 10.30 Stavgång
12.00 Sopplunch
12.45 Friskvårdsföreläsning
"Stretch - balansövningar" Naprapat Göran Pilfalk
29 Onsdag 17.30 Bön
Maj
1Fredag 11.00
Majbasar

11.00 Portarna öppnas, inledning.
11.15 Försäljningen börjar
ca 14.00 Avslutning
3Söndag 11.00 Gudstjänst
Hornmusikkåren. Söndagsskola. Servering
5Tisdag 10.30 Stavgång
12.00 Sopplunch

12.45 Friskvårdsföreläsning
"Livets pärlor" Komminister Ingrid Granberg
6Onsdag 17.30 Bön
7Torsdag 13.00 Club 60
Terminsavslutning. Musikdirektör Sture Petersson
10 Söndag 11.00 Gudstjänst
Nils-Erik och Ulla Karlsson, Horn- och Strängmusik. Söndagsskola.
12 Tisdag 10.30 Stavgång
12.00 Sopplunch
12.45 Friskvårdsföreläsning
"Ta vara på dagen" Sjukhuspräst Kerstin Askonius
17 Söndag 11.00 Gudstjänst
Christel Malmberg. Söndagsskola. Servering
19 Tisdag 10.30 Stavgång
12.00 Sopplunch
12.45 Friskvårdsföreläsning
20 Onsdag 17.30 Bön
23 Lördag 16.00 Sång på gång
Andreas Kjäll, Kai Kjäll-Andersson, Bosse Andersson, Tove och Mattias Nordenberg, Tempets Strängmusikkår. Servering
24 Söndag 11.00 Gudstjänst
Gunnel Lerne, Marita Funcke. Servering
27 Onsdag 17.30 Bön
31 Söndag 11.00 Gudstjänst
Karin och Per-Olof Larsson, Horn- och Strängmusik. Servering.

Appendix 2. People at the Territorial Headquarters

Paris, Territorial Headquarters, 7 February 2006, 8:30

I am to spend two months at the Territorial Headquarters from today on. I first meet the Chief Secretary who is me referee. He will recommend me to other people.

When I arrive at the reception desk, I advise the person that I am to meet the Chief Secretary. As it is early in the morning, I can see people arriving. Almost all of them are civilians. Incidentally, I already know those who wear a uniform. They are all officers attending my parish. Otherwise, I can see only one soldier. After 10 minutes of observation in the corridor, the personal secretary of the Chief Secretary collects me.

When we enter the lift, she orders the sixth floor with a key. None of the other floors seem to require a key. On the sixth floor, I can see on the doors the name of all officers working at the Headquarters. Only officers. In the rear of the

corridor, with a view on the Sacré Cœur, it is the office of the Chief Secretary.

Before we start working, he phones his secretary who brings us two cups of ht chocolate. After she leaves, he utters that he does not want to be distracted in any way for the next two hours. Now, we can construct my schedule there.

'This week, you will spend one half day with Mustafa and then with each of the other department heads. They are all working with other Civilians on the fifth floor. Every time you will need to see me again, make an arrangement with my secretary.'

Ministers and Civilians are physically separated. These latter are more numerous than the former. Moreover, I felt the weight of the hierarchy and of procedures at the French Territorial Headquarters.

Bern, Territorial Headquarters, 10 April 2006, 10:00

This morning, I am coming to the Territorial Headquarters for the first time. I am not staying for a long time. I know that I will come back in one-month time. The Public Relations Officer welcomes me and then guides me all day long. He first introduces me to everybody. They are all officers or soldiers. When soldiers, their parents were officers of the Salvation Army.

The day commences in the tearoom with all of them. The Territorial Commander prepares coffee and offers us cups and sugar. We are talking about many things: my dissertation, the origins of the Salvation Army in Switzerland, the difficulties to motivate French-Swiss…

After this, the Territorial Commander stays with me in the kitchen and we speak together for one hour informally. He tells me about the problems with French-Swiss.

'*Perhaps you have heard about the Geneva affair.'*

'*No, I did not.'*

'*It was a very serious affair. I have been profoundly affected. All newspapers in the country echoed it and amplified it.'*

Then, he shows me press releases and newspapers. I read them thoroughly and understand:

Seemingly, an officer in Geneva, head of a home for alcohol addicted people, served alcoholic drinks and allowed people to smoke in their rooms. The Territorial Commander advised her that she was trespassing the identity of the Salvation Army and not honouring the covenant. She replied:

'These people are alcohol and tobacco-addicted. They will never quit!'

Funds to her home were immediately cut. Thereon, the parish-goers of Geneva donated her more money than they would usually. In the meantime, they volunteered in the home. With the help of her parish-goers, she raised millions of Francs from private businesses in order to compensate the fund cut she had been undergoing.

The Territorial Commander declared to journalists that she was transgressing the orders and regulations of the Salvation Army. For that reason, he dismissed her from her position and from the Salvation Army. Since then, he has been endeavouring to have the home closed.

It is almost 12:00pm and I a am having lunch with the members of the cabinet. The Territorial Commander apologises and tells me in guise of conlusion:

'I am a shepherd. I am an evangelist. I am a spiritual advisor, not a political leader. It is not my duty to punish people.'

Stockholm, Territorial Headquarters, 2 October 2006, 11:00am

This morning, I am commencing my week at the Territorial Headquarters of Sweden and Latvia. I have already started looking at people working and I have already 5 pages of notes and memos. Now, at 11:00am, everybody is having a coffee break together in the common room.

The Territorial Commander, whom I have just met, introduces me into the common room. We are about 50 people surrounding the table. Every one of them introduces him-or-herself. My first remark is that they all are soldiers of the Salvation Army. But, none of them wears the uniform. However, they all wear everyday clothes with the branch of the Salvation Army. Just beside me, the spouse of a former General of the Salvation Army is sitting. I understand later on that her husband was the General.

The break commences with a brief prayer. We thank the Lord for gathering us and for allowing us complete His kingdom together. Then, people start talking together. The Territorial Commander is about to be moved. Soldiers are very much worried about the future commander.

'I read that the new TC is an Australian conservative.'

'Right! He requires that people call him by his title – Colonel – and never by his name.'

'Moreover, it is impossible to meet him without an appointment.'

‘I think that we will have to wear our regular uniforms when he is here. No more everyday clothes. No more democracy’

London, Territorial Headquarters, 9:30am

Today, I am starting my first week at the Territorial Headquarters for the United Kingdom with the Republic of Ireland.

When I arrive at the reception desk, I must give my name and leave my passport. The soldier at the reception gives me a visitor-sticker and then phones the person who will guide me all day long.

The major arrives. We enter the lift and then go up to the seventh floor. There, I meet the personal secretary of the Chief Secretary. She gives me my itinerary for the week and then introduces me to the places where I have to go.

There are only soldiers and officers. I notice that particularly on lunchtime in the refectory, when I see that almost everybody is wearing a uniform. I have a brief conversation with those who wear ordinary clothes. They all are professionals with very specific skills. One was the head of fund raising in a charity trust before being the Secretary for fund raising of the Salvation Army. Another one was a former MP and is now in charge of judicial and social relations with employees…

In the refectory, I am sitting with the secretaries and with other soldiers. Officers sit together at another table, whereas members of the cabinet have lunch in a separate room. I understand that classes are separated.

In the end of the day, I meet the Territorial Chief Secretary. The meeting commences very formally. Fortunately, he was previously the Chief Secretary in Sweden and in Switzerland. Knowing that I can speak Swedish, he addresses me in that language. Then, knowing that I am half from Switzerland, he finds some resemblance with the minister of Zürich Zentral… He is now very sympathetic to me and gives me precious access to people.

When I tell him that I would like to visit a home, his response is not very much encouraging.

‘Phone the divisional commander for the London region. He will give you the authorisations. I may phone neither him nor the director of the home directly. Nobody is allowed to short-circuit the hierarchy. If you need to meet me again, just give a call to my secretary.’

Appendix 3. Accounting spirituality

3.1. Accounting rationale for the existence of the Salvation Army

Excerpt 1.

The following hundred cases are taken as they come from our Rescue Register. The statements are those of the girls themselves. They are certainly frank, and it will be noticed that only two of the hundred allege that they took to the life out of poverty:

CAUSE OF FALL		CONDITION WHEN APPLYING	
Drink	14	Rags	25
Seduction	33	Destitution	27
Wilful choice	24	Decently dressed	48
Bad company	27		
Poverty	2		
Total	100	Total	100

(Booth, 1899, p.49)

Excerpt 2.

Since the commencement of 1888, we have supplied over three and a half million meals. Some idea can be formed of the extent to which these Food and Shelter Depots have already stuck their roots into the strata of Society which is proposed to benefit, by the following figures, which give the quantities of food sold during the year at our Food Depots.

Article	Weight	Measure	Remarks
Soup	…	116,400 gallons	…
Bread	192.5 tons	106,944 4-lb loaves	…
Tea	2.5 tons	46,980 gallons	…
Coffee	15 cwt.	13,949 gallons	…
Cocoa	6 tons	29,229 gallons	…
Sugar	25 tons	…	300 bags
Potatoes	140 tons	…	2,800 bags
Flour	18 tons	…	180 sacks
Peaflour	28.5 tons	…	288 sacks
Oatmeal	3.5 tons	…	36 sacks
Rice	12 tons	…	120 sacks
Beans	12 tons	…	240 sacks
Onions and parsnips	12 tons	…	240 sacks
Jam	9 tons	…	2,880 jars
Marmalade	6 tons	…	1,920 jars
Meat	15 tons	…	…
Milk	…	14,300 quarts	

[…]

There is no gratuitous distribution of victuals. The following is our Price List:

For a child		
Soup	Per basin	1/4d
Soup	With bread	1/2d
Coffee or cocoa	Per cup	1/4d
Coffee or cocoa	With bread and jam	1/2d
For adults		
Soup	Per basin	1/2d
Soup	With bread	1d
Potatoes	...	1/2d
Cabbage	...	1/2d
Haricot beans	...	1/2d
Boiled jam pudding	...	1/2d
Boiled plum pudding	Each	1d
Rice	...	1/2d
Baked plum	...	1/2d
Baked jam roll	...	1/2d
Meat pudding and potatoes	...	3d
Corned beef	...	2d
Corned mutton	...	2d
Coffee	per cup; per mug	1/2d; 1d
Cocoa	per cup; per mug	1/2d; 1d
Tea	per cup; per mug	1/2d; 1d
Bread butter, jam or marmalade	per slice	1/2d

(Booth, 1899, pp.84-86)

Excerpt 3.

The results of our work in the Slums may be put down as:

1st. A marked improvement in the cleanliness of the homes and children; disappearance of vermin, and a considerable lessening of drunkenness.

2nd. A greater respect for true religion, and especially that of the Salvation Army.

3rd. A much larger amount of work is being done now than before out going there.

4th. The rescue of many fallen girls.

5th. The Shelter work seems to us a development of the Slum work.

(Booth, 1899, p.150)

3.2. Accounting spirituality in day-to-day life

Stage observed in the same terms in all parishes visited.

When the service ends, the minister invites all parishioners to a common lunch. Delighted, we all move to the other room. There, everybody looks busy. Some start cooking, others bring tables or chairs. Children bring glasses, forks and spoons. Within 15 minutes, everything is ready. The minister suggests that we thank the Lord for the meal that we are having together. For that purpose, he suggests singing the Salvation Army canticle entitled '*Count God's blessings*'. Here we go.

When upon life's billows you are tempest tossed,
When you are discouraged, thinking all is lost,
Count your many blessings, name them one by one,
And it will surprise you what the Lord hath done.

Chorus:
Count your blessings, name them one by one,
Count your blessings, see what God hath done!
Count your blessings, name them one by one,
And it will surprise you what the Lord hath done.

Are you ever burdened with a load of care?
Does the cross seem heavy you are called to bear?
Count your many blessings, every doubt will fly,

And you will keep singing as the days go by.

Chorus

When you look at others with their lands and gold,
Think that Christ has promised you His wealth untold;
Count your many blessings. Wealth can never buy
Your reward in heaven, nor your home on high.

Chorus

So, amid the conflict whether great or small,
Do not be disheartened, God is over all;
Count your many blessings, angels will attend,
Help and comfort give you to your journey's end.

Chorus

Then, we can start eating and drinking. Sometimes, we are interrupted with readings form the Bible. These passages address community issues, such as Genesis 1, Exodus 3, Numbers 16, Deuteronomy 22, Joshua 9, I Samuel 5, II Samuel 10, I Kings 10, I Chronicles 11, Nehemiah 6. Some read psalms and praise the fact of being gathered together.

By 4:00pm, it is coffee time. We are served another drink. Then, we clean up and position all items where they were originally.

'Thank you all. Have a nice week. God bless you.

'Amen.'

3.3. Accounts of embodiment in faithful social work

SECOURIR, ACCOMPAGNER, RECONSTRUIRE
La Fondation de l'Armée du Salut

ARMÉE DU SALUT

Service du Bénévolat
☎01.43.62.25.60
dglories@armeedusalut.fr

Aux Bénévoles
de Paris-Ile-de-France

Réf : DG/NV/268/11/08

Paris le 4 novembre 2008

Cher (es) Ami (es),

Veuillez trouver ci-joint les fiches des différentes actions de bénévolat dans le cadre des fêtes de fin d'année.

Je vous prie de bien vouloir me retourner celles-ci, dûment remplies, pour le **1er décembre 2008 au plus tard** et vous remercie de l'aide précieuse que chacun de vous nous apportez en cette période de fêtes de fin d'année.

Je vous assure, Cher (es) Ami (es), de mes cordiales salutations.

Dominique GLORIES
Directeur du service du bénévolat

La Fondation de l'Armée du Salut
Reconnue d'utilité publique par décret du 11 avril 2000
Siège social : 60, rue des Frères-Flavien - 75976 Paris cedex 20

Tél. : 01 43 62 25 00 - Fax : 01 43 62 25 56
Courriel : info@armeedusalut.fr
www.armeedusalut.fr

FÊTES DE NOËL ET DE FIN D'ANNÈE 2008
ACTIONS DE BÉNÉVOLAT PROPOSÉES

Nom & prénom :.....
Adresse :.....
Mail :.....

1. **: Confection de paquets cadeaux : au siège de la Fondation 60, rue des Frères Flavien Paris 20ème**

   - Le vendredi 5 décembre de 9 à 17 heures OUI ❑NON ❑

2. **Confection de paquets cadeaux et mise sous pli de cartes de vœux : Cité de Refuge 12, rue Cantagrel Paris 13ème**

   - Le mercredi 17 décembre à 14 heures OUI ❑NON ❑
   - Le vendredi 19 décembre à 14 heures OUI ❑NON ❑

3. **Paquets Cadeaux Boutique SOHO du 13 au 24 décembre 2008**

   a. **Boutique SOHO Forum des Halles Niveau 3, rue de la Boucle**

Date(s) disponibles(s) :
.....

- De 10 heures à 13h30 : OUI ❑NON ❑
- De 13h30 à 17 heures : OUI ❑NON ❑
- De 17 heures à 20 heures : OUI ❑NON ❑

   b. **Boutique SOHO OBJECTICA Forum des Halles Niveau 1 Grand Balcon**

Date(s) disponibles(s) :
.....

- De 10 heures à 13h30 : OUI ❑NON ❑
- De 13h30 à 17 heures : OUI ❑NON ❑
- De 17 heures à 20 heures : OUI ❑NON ❑

4. **: Marmites de Noël du 13 au 24 décembre 2008 (collecte de fonds devant les grands magasins) Pause par tranche d'une heure.**

   a. **Poste de Paris Cœur de Vey de 10 heures à 19 heures :**

- 1er Ar : Trois Quartiers » (angle bd Madeleine et rue Duphot)
  - Dates & Horaires:
- 4ème Ar : B.H.V. (angle Rivoli et Temple)
  - Dates & Horaires:
- 7ème Ar : Bon Marché (angle rue de sèvres et rue Velpeau)
  - Dates & Horaires:
- 9ème Ar : Galeries Lafayette (angle Haussmann et Mogador)
  - Dates & Horaires:
- 14ème Ar : Angle avenue Leclerc et Impasse Cœur de Vey
  - Dates & Horaires:

   b. **Poste de Boulogne-Billancourt de 10 à 18 heures**

- 8ème Ar :Angle rue de Provence et rue Caumartin
  - Dates & Horaires:
- 8ème Ar : Angle rue du Havre et bd Haussman
  - Dates & Horaires:

   c. **Poste les Lilas de 10 à 19 heures**

- 8ème Ar : Avenue des Champs Elysées (devant Virgin Mégastore, métro Franklin Roosevelt)
  - Dates & Horaires:
- 17ème Ar : FNAC, Ternes
  - Dates & Horaires:
- Les Lilas : Hôtel de Ville
  - Dates & Horaires:

5. **Repas servis aux résidants de nos établissements : décoration, service aux tables et rangement des tables .**

- **Cité de Refuge / Centre Espoir, 12 rue Cantagrel, Paris 13ème métro Bibliothèque François Mittérand**

  a. dîner : 24/12 à 17 heures OUI ❑NON ❑
  b. déjeuner : 25/12 à 10h30 OUI ❑NON ❑
  c. dîner : 31/12 à 17 heures OUI ❑NON ❑
  d. déjeuner : 01/01 à 10h30 OUI ❑NON ❑

- **Palais du Peuple 29, rue des Cordelières, Paris 13ème métro Les Gobelins**

  a. dîner : 24/12 à 17 heures OUI ❑NON ❑
  b. déjeuner : 25/12 à 11 heures OUI ❑NON ❑
  c. dîner : 31/12 à 17 heures OUI ❑NON ❑
  d. déjeuner : 01/01 à 11 heures OUI ❑NON ❑

- **Résidence Albin Peyron, 60 rue des frères flavien, Paris 20ème métro Porte ou Mairie des Lilas**

  a. dîner : 24/12 OUI ❑NON ❑
  b. dîner : 31/12 OUI ❑NON ❑

- **Résidence Catherine Booth 15, rue Crespin du Gast, Paris 11ème métro Ménilmontant**

  a. dîner : 24/12 à 18 heures OUI ❑NON ❑
  b. dîner : 31/12 à 18 heures OUI ❑NON ❑

6. **Repas des personnes isolées le 24 décembre 2008**

Cité de Refuge, 12 rue Cantagrel, Paris 13ème métro Bibliothèque François Mitterrand

Deux propositions :

- Préparation et décoration de la salle et des tables :
  - le lundi 22 décembre de 9 à 17 heures OUI ❑ NON ❑
  - le mardi 23 décembre de 9 à 17 heures OUI ❑ NON ❑
  - Service aux tables & rangement : 24 décembre à 18heures OUI ❑ NON ❑

. **Repas des personnes âgées. (concerne les bénévoles avec véhicule uniquement.)**

ıs, accompagnement et transport des personnes âgées
ège de la Fondation : samedi 10 janvier 2009 à 12 heures OUI ❑ NON ❑

8. **Distribution de colis à domicile**

ıedi 17 janvier 2008 : rendez vous
ège de la Fondation à 8h30 OUI ❑ NON ❑

rci de renvoyer cette fiche après avoir indiqué vos choix le plus rapidement possible:
us pouvez sélectionner plusieurs actions en indiquant vos préférences : 1er choix, 2ème choix etc.

Armée du Salut Major GLORIES
Service du Bénévolat
60 rue des Frères Flavien
75976 PARIS cedex 20

4

SECOURIR, ACCOMPAGNER, RECONSTRUIRE
La Fondation de l'Armée du Salut

Service du Bénévolat
☎01.43.62.25.60
dglories@armeedusalut.fr

Aux Bénévoles
de Paris-Ile-de-France

Réf : DG/NV/542/11/07

Paris le 26 novembre 2007

Cher (es) Ami (es),

Veuillez trouver ci-joint les fiches des différentes actions de bénévolat dans le cadre des fêtes de fin d'année.

Je vous prie de bien vouloir me retourner celles-ci, dûment remplies, pour le **15 décembre 2007 au plus tard** et vous remercie de l'aide précieuse que chacun de vous nous apportez en cette période de fêtes de fin d'année.

Je vous assure, Cher (es) Ami (es), de mes cordiales salutations.

Dominique GLORIES
Directeur du service du bénévolat

La Fondation de l'Armée du Salut
Reconnue d'utilité publique par décret du 11 avril 2000
Siège social : 60, rue des Frères-Flavien - 75976 Paris cedex 20

Tél. : 01 43 62 25 00 - Fax : 01 43 62 25 56
Courriel : info@armeedusalut.fr
www.armeedusalut.fr

FÊTES DE NOËL ET DE FIN D'ANNÈE 2007
ACTIONS DE BÉNÉVOLAT PROPOSÉES

Nom & prénom :.....
Adresse :.....
☎ :..... Mail :.....

1 : Confection de paquets cadeaux : au siège de la Fondation 60, rue des Frères Flavien Paris 20ème

- Personnes Isolées le 17 décembre de 9 heures à 16 heures OUI ❑NON ❑
- Personnes âgées le 18 décembre de 9 heures à 16 heures OUI ❑NON ❑

2 : Marmites de Noël du 18 au 24 décembre 2007 de 9 heures à 16 heures : (collecte de fonds devant les grands magasins)

- 1er Ar : Trois Quartiers » (angle bd Madeleine et rue Duphot)
  - Dates & Horaires:
- 4ème Ar : B.H.V. (angle Rivoli et Temple)
  - Dates & Horaires:
- 7ème Ar : Bon Marché (angle rue de sèvres et rue du Bac)
  - Dates & Horaires:
- 8ème Ar : C & A (bd Haussman)
  - Dates & Horaires:
- Printemps 15 bd, Haussman (metro Havre Caumartin)
  - Dates & Horaires:
- Angle rue de Provence et rue Caumartin
  - Dates & Horaires:
- Angle rue du Havre et bd Haussman
  - Dates & Horaires:

- Avenue des Champs Elysées (devant Disney store, métro Franklin Roosevelt)
  - Dates & Horaires:
- Gare Saint Lazare (cour de Rome)
  - Dates & Horaires:
- 9ème Ar : Galeries Lafayette (angle Haussmann et Mogador)
  - Dates & Horaires:
- 14ème Ar : Angle avenue Leclerc et Impasse Cœur de Vey
  - Dates & Horaires:
- 17ème Ar : FNAC, Ternes
  - Dates & Horaires:
- Les Lilas : Hôtel de Ville
  - Dates & Horaires:

3 : Repas servis aux résidants de nos établissements : préparation, décoration et rangement des tables et service aux tables.

a) Cité de Refuge / Centre Espoir, 12 rue Cantagrel, Paris 13ème métro Bibliothèque François Mittérand

a. dîner : 24/12 OUI ❑NON ❑
b. déjeuner : 25/12 OUI ❑NON ❑
c. dîner : 31/12 OUI ❑NON ❑
d. déjeuner : 01/01 OUI ❑NON ❑

b) Palais du Peuple 29, rue des Cordelières, Paris 13ème métro Les Gobelins

a. dîner : 24/12 OUI ❑NON ❑
b. déjeuner : 25/12 OUI ❑NON ❑
c. dîner : 31/12 OUI ❑NON ❑
d. déjeuner : 01/01 OUI ❑NON ❑

c) Résidence Albin Peyron, 60 rue des frères flavien, Paris 20ème métro Porte ou Mairie des Lilas

a. dîner : 24/12 OUI ❑NON ❑
b. dîner : 31/12 OUI ❑NON ❑

d) Résidence Catherine Booth 15, rue Crespin du Gast, Paris 11ème métro Ménilmontant

a. dîner : 24/12 OUI ❑NON ❑
b. dîner : 31/12 OUI ❑NON ❑

4 : Repas des personnes isolées le 24 décembre 2007.

Cité de Refuge, 12 rue Cantagrel, Paris 13ème métro Bibliothèque François Mitterrand

Deux propositions :

- Préparation et décoration de la salle et des tables :
  - le jeudi 20 décembre de 9 à 17 heures OUI ❑ NON ❑
  - le vendredi 21 décembre de 9 à 17 heures OUI ❑ NON ❑
  - Service aux tables & rangement : dimanche 24 décembre à 18heures OUI ❑ NON ❑

6 : Distribution de colis à domicile

Samedi 5 janvier 2008 : rendez vous
au siège de la Fondation à 8h30 OUI ❑ NON ❑

7 : Repas des personnes âgées.

Repas, accompagnement et transport des personnes âgées
au siège de la Fondation : samedi 12 janvier 2008 à 12 heures OUI ❑ NON ❑

(bénévoles avec véhicule uniquement.)

Merci de renvoyer cette fiche après avoir indiqué vos choix le plus rapidement possible:
Vous pouvez sélectionner plusieurs actions en indiquant vos préférences : 1er choix, 2ème choix etc.

Armée du Salut Major GLORIES
Service du Bénévolat
60 rue des Frères Flavien
75976 PARIS cedex 20

Appendix 4. People and social work

Paris, Gare de l'Est, 1st December 2006, 8:30

I have just left the Bible hour and I arrive where the Salvation Army distributes soup every night. When I arrive, the van with the Red Shield is already there. Despite the darkness, I recognise one officer uniform. When I look around, I see no other uniforms. At best, I can see other people wearing the same navy blue jacket. These are volunteers.

Inside the van, a civilian volunteer is preparing soup in a large pot. Two others serve into cups and cut slices of bread. Outside the van, homeless people are queuing until they receive their meal. I stay with the officer along the queue. We check that people wait patiently. If some fight, we separate them.

Every time someone comes by the officer, he answers a sympathetic word. Most often, he smiles at them and utters '*God bless you*'. Very often, once served, people come back to us and ask where to find an accommodation for the night. Others just come back to talk about the Bible and about Jesus. As we are only two of us, we are not able to respond the entire spiritual demand. Unfortunately, we cannot count on volunteers' backup. As civilians, they are not concerned about spiritual matters. However, they are sympathetic to homeless people too.

'I am sorry, I am not a soldier. I think that you should ask the officer over there.'

9:30pm, we have no more food. When packing back, a civilian addresses the minister who drives the van back to the Territorial Headquarters.

'Major. We wish there would be more Salvationists. We are not skilled for witnessing of religious matters. We feel confused when homeless people ask us about Jesus. If some ask about parishes, we are neither able to inform them correctly.'

'I know… So do I wish there would be soldiers. However, thank you very much for your support. See you tomorrow. And God bless you!'

Paris, *Chez Nous*, 20 October 2005, 12:30pm

I am spending some time at a day accommodation centre. I already know most of regular visitors. I meet them every time I come over there. I meet some of them on Sundays or during the Bible hour on Thursdays.

A diseased man is sleeping in a comfortable leather sofa. Another one is enveloped in a towel. He comes back from the bathroom. Two other men are playing cards; two women are playing chess. Some other people are watching television. The minister who heads the place is in the kitchen. Thomas, a volunteer, arrives with plenty of vegetables and meat.

'*I am coming back from the supermarket. Yesterday, I prepared a Bœuf bourguignon. Today, I am cooking a pot-au-feu*.'

Thomas is a singer at the Opera. As he is not working during the day, he can shop and cook at *Chez Nous* every day. Stepwise, Thomas has come to the Bible hour and then to Sunday services.

'*You know, when I was younger, I was a sort of a rogue. Then I discovered opera. Since I am a singer, I have been thinking that there is someone above us. I found in the Salvation Army answers to most of my spiritual questions. Therefore, I am coming. But, in no way I am willing to become a soldier. I do not want to respect rules. I am unregistered and I like it!*'

Prison of Fresnes, 6 January 2006, 2:30pm

The penitentiary services have been initiating a social programme for the children of prisoners. Today, a pilot experiment is conducted at the Prison of Fresnes. With support from the Salvation Army, the prison organises a Christmas afternoon for the prisoners and their children. Extraordinarily, these latter are allowed to spend the afternoon with their fathers within the prison. The Salvation Army (chaplaincy of the prison) heads the event. The instruction was that we conduct a religious event at the prison. The programme was presented as a relay of the chaplaincy. Several soldiers applied and four were selected.

We all arrive in advance. One girl brought her guitar. I brought my trumpet. The other two will only sing. With the wardens of the prison, we decorate the chaplaincy hall with our material. Then, prisoners enter the room. 10 minutes later, they children come.

During two hours, we play the repertory of the Salvation Army, e.g. Christmas canticles, songs of hope and so on. In the interval, we offer drinks and sweets to prisoners and their children. Some of the fathers thank us for our job and ask us about the Salvation Army.

‘*The Salvation Army is a charity. So, why are you singing religious songs?*’

Then, we may explain what the Salvation Army is and what it actually does.

‘*Wonderful! Who can join? Do you accept rogues?*’

Did our witness win his soul to the Lord?

Ågesta, training college of the Salvation Army, 1st October 2006, 7:30pm

For my first week at the Territorial Headquarters in Stockholm, I am dwelling at the training college of the Salvation Army. Here, officers are trained; as well as mentally disordered children are educated.

I am dwelling in the same building as disordered children. My room is located on the ground floor just below their classrooms. When I arrive, a 9-year-old boy welcomes me and makes me visit the place. I can see that he was born with Trisomy 21. He first addresses me in Swedish and notes very quickly that my English is better than my Swedish.

‘*Men, du talar Svenska bara bra*.’

‘*Tack så mycket*.’

Then, we switch into English. I am very much impressed to see that he speaks as good English as I do despite of his disorder.

‘*You speak very good English*.’

‘*I have learnt here with the Salvation Army […] Shall I show you the campus? […] Here is the kitchen. It is very well serviced, because we are trained to become cooks. Of course, you may utilise our instruments if you like […] Here is the computer lab […] Here is the television room with a DVD player and with videos*.’

Paris. Cœur de Vey, 26 March 2006, 11:30

The service commenced one hour ago. Now, the minister utters that it is announcement time. The Secretary for announcements mounts onto the stage and speaks out.

‘*On Monday, we have classes for French non-natives. On Tuesday, we have three English classes. One is for beginners, one is for middle-ranger speakers*

and the third class is for advanced speakers. On Wednesday, the children club will be held. On Thursday, we have the home league for women, then the prayer meeting and the Bible hour. On Friday, we are going to the Nanterre home for elderly people. There, we bring joy and benevolence. On Saturday, we have our charity sale.'

The minister's spouse then adds:

'*Moreover, every night, we are distributing soup. And every day, all other individual social work actions keeping on being done.*'

The minister comes in front of the stage:

'*After the service, go to our Secretary and get registered for any of those activities. In addition, do not forget to fill the form at the entrance of the hall. I recall you that your faith commands your involvement in those actions. Those who are involved in individual actions shall report to the Secretary what they did in the week.*'

Appendix 5. People and witness

Zürich, 8 May 2007, 10:00am

Today is Ascension Day. Like every year, the German-Swiss Salvation Army demonstrates down the streets all day long. It is the witness of the year.

The procession walks from Central Station to the City conference centre, which is located by the Lake. All parishes demonstrate once at a time. While walking, they sing canticles. Commissioned musicians wear their demonstration uniform. That latter consists of black pants and a red jacket. Proudly, they march and play the Salvation Army music.

Everywhere in the city, one can hear the Salvation Army brass bands playing. While soldiers are marching on the streets, people look at them, listen to them and take pictures of them form the pavement. The police diverts the traffic for the procession to have free room.

The procession lasts for one hour, until everybody reaches the city conference centre. Then, the National Staff Band mounts on an open-air stage mounted for the occasion and play for one more hour. Then, other performances can take place: teenagers perform theatre; children sing canticles or counting rhymes. Meanwhile, all day long, citizens stop, watch and listen.

Stockholm, Techniska Universitet, 8 September 2007, 7:30pm

Tonight, on the occasion of the Royal Fireworks, the most famous orchestras of Sweden are playing an open-air concert. On the stage, circa 200 musicians are playing. Amongst them, the brass band of *Templet Kår* is playing too. They wear their demonstration uniform, that with a red jacket, whereas all other musicians wear red pants or skirts with white shirts.

The orchestra plays together for two hours. Then and now, the Salvation Army plays pieces form its repertory on its own, accompanying the fireworks.

When closing the concert, the mayor of Stockholm gives a special thanks to the Salvation Army for their musical witness.

Paris, Jean XXIII Garden, 25 March 2007, 3:00pm

With the brass band of the parish, we are playing for two hours in front of the Galeries Lafayette. The bandmaster checks that we are wearing our uniforms regularly and that our instruments are clean and shine. Trumpets shine as gold, whereas tubas do as silver. The band is ready for playing outdoors.
'*Right! Now, it's time for witnessing. Please, pay attention not to playing wrong notes. Carefully follow my instructions. One, two, three, four.*'

The band starts with a march. After the second verse, the first trumpet plays a solo. Wanderers in the garden applause. Then the tubas come back to the theme. Other visitors approach and look at us. After thirty minutes, we stop for a pause.

Some people ask what we celebrate and who we are. We explain them that we are the Salvation Army. We are not celebrating anything in particular. We are just playing for leisure.

'*It's a very good idea. I didn't know that the Salvation Army was something more than a charity. That's' wonderful! Good luck.*'

Appendix 6. People and money

Paris: 3 Quartiers, 17 December 2007, 10:00am

Christmas day is in eight days time. Until then, the Salvation Army collects money. The funds collected form civil society on Christmas time fund the largest part of the year activity of the parishes. In particular, they cover their social work, if any.

It is minus 2°C, and I am collecting for two hours. Then, I must go to another collection place in order to play with the brass band. Fortunately, I am not alone. A Congolese minister is collecting with me. It is so cold that I must purchase a hat immediately. I leave him for a couple of minutes. I enter the store where we are collecting. I pay 200 euro for a brown Stetson.

'Shall I pack it as for a gift?'

'No, thank you. I am wearing it now.'

When I come back to the collection tripod, the minister remarks that I found a wonderful hat. When he sees the brand, I feel a bit ashamed. I am thinking that it is probably indecent to spend 200 euro for a hat while collecting for homeless people. The minister reassures me fairly:

'You may afford such clothes or hats. You have been working hard for that. It is normal that you do so. Do not worry. God responded your prayers and rewarded you. So, you can afford such things. Instead of being ashamed, you should be an example for other soldiers. You are following God's plans.'

Now that I feel lighter, I may ring the bell to advise people of our presence. When hearing the bell of the Salvation Army, some of them stop and leave a banknote in the collection tripod.

'*Thank you very much. I wish you a merry Christmas*.'

Paris: Temple de l'Oratoire du Louvre, 18 November 2006, 7:30pm

Tonight, the National Staff Band of the Salvation Army is performing in the main parish of the Reformed Church of France. Once a year, the Salvation Army benefits from the occasion to collect money from rich Protestants.

Tonight, former ministers, Members and Parliament, business leaders are attending the concert of the Salvation Army at their parish. Visitors amount 300 people.

The brass band plays for forty-five minutes. During the interval, the Territorial Commander reads from the Bible and speaks out a message on brotherhood within the Christian community. He then thanks the pastor of the Oratoire for the invitation. Then, the brass band plays for other 45 minutes.

They alternate Canticles from the Salvation Army tune books, Reformed pieces and selected pieces from the early twentieth century: Bizet, Messaien, Ravel.

While the assembly applauses the performance, the Territorial Commander mounts again onto the stage and utters:

'*Now, we are collecting your offerings. There were no tuition fees. But the organisation of a concert costs high amounts of money. Therefore, we count on your generosity*.'

Young ladies from the Salvation Army walk through the rows with red velvet-bursaries hanging at a three feet long stem. People leave money inside. When it is my turn, I leave a 20-euro note. I cannot hear the noise of coins within the bursary. I look at my neighbour when she leaves money. She leaves a 20-euro banknote too. Manifestly, people left only banknotes.

Paris, Territorial Headquarters, November 1st 2004, 5:00pm

This weekend, the annual congress of the Salvation Army is taking place at the Territorial Headquarters. It is now near end. The Territorial Commander is about to close the session. We all close our eyes, ready to hear his last words and ready to be blessed. Instead, he calls a minister onto the stage.

'You all know Ueli. He was the officer of Paris: Les Lilas for years. Now, he is back in Switzerland and he is the officer at Zürich Zentral. I think Ueli has good news for you'

'Right, Colonel! At Zürcih Zentral, we are very much concerned about the development of the Salvation Army. Especially, we are concerned about what the Salvation Army might do for youth. For that reason, our parish donates 3,000 euro to the youth department of the French territory. Colonel, please accept our cheque.'

'I now speak on behalf of all French Salvationists. We are thankful to you for such an unexpected surprise and support. Our young people will benefit from your donation.'

'Amen.'

'Hallelujah!'

Appendix 7. Other

Paris Cœur de Vey, 17 June 2007, 12:30pm

The scene takes place one Sunday after the service of the morning. The place is called '*The Palace*', which has been the eldest and the largest home and parish of the Salvation Army in France. *The Palace* has housed women for long periods of time and has offered them social services (psychological support, classes in foreign languages and in French, sports lessons) and worshipping support (two full-time chaplains). In the middle of the foyer, there is a 200-seats room for Sunday services. The chaplains and other ministers have a duty apartment in the building, next to the women's rooms.

It is 12:30, the service is over but the parish-goers keep sitting instead of standing up, greeting each other as they usually do. They whisper with their next neighbours, raising a light hubbub. They are excited and anxious at the same time. The Territorial Commander and the pastor are about to hold an extraordinary meeting where their presence is required.

The Territorial Commander first explains that the Ministry for social affairs has just issued a report denouncing the confusion between worship and social activities in the Salvation Army and the lack of transparency in the use of public funds. The Commanders continues, arguing that the authors of the report suggest cutting off the public funds of the Salvation Army if there is no clarification.

From the week after on, the social work and worshipper matters will be separated and '*The Palace*' will be affected. The front façade is part of the new '*Foundation*' whilst the back façade belongs to the '*Denomination*'. The minister went on the podium and explained that 'the access to the service room will be gained through the backdoor and the access to the home through the front door.' At the same time, the two chaplains and the other ministers will move to an apartment located in the part of the '*Denomination*'.

There will no longer be any access to the service room from the foyer. The door will be definitely locked. Instead, the parish will have to pay monthly 1500€ rent for the 2000 square metres occupied.

Then, the Territorial Commander speaks again: 'Hence, our social work will keep being funded by the government and your contribution to the welfare of your church will be even more remarkable!'

'Do you have any questions?' Taken aback by what they heard, the assembly did not ask a question. 'Amen, God bless you!'

Paris Les Lilas, 12 November 2005, 7:00pm

In the Brazzaville parish, members of the '*Denomination*' involved in the co-ordination of actions to youth have a meeting. They are preparing the agenda for the upcoming year.

First, Daniel introduces himself: 'As you probably know, the Territorial Commander commissioned me as the youth co-ordinator. My ministry consists in preparing and animating events for youth in the Salvation Army. He liked what I did in Strasbourg and expects me to do the same for the whole territory'.

Daniel explained that he was planning to organise thematic meetings for teenagers one Saturday evening a month. As the largest place of the '*Denomination*', '*The Palace*' parish would receive about 100 teenagers and fund the event.
The pastor of the parish replied as quickly: 'I am sorry, Daniel, but I can't, though it's a great idea. I don't have enough money to fund the event.'

Suddenly, a voice arises. The management accountant of the '*Denomination*', who is attending the parish, asked: 'Is your meeting social work or evangelisation?'
The pastor instantly replied that it is of course evangelisation as it is done by a parish.

The management accountant spoke again:
'The social work of the denomination is funded by the foundation, whilst evangelisation is funded on our equity. In their accounts, corps have to make appear if a cost is devoted to their social work or to evangelisation. Bookkeepers in corps have to differentiate both activities, because the foundation has money for social programmes. If you consider that your youth meeting is a social programme, then you will totally be funded.'

Subsequently, Daniel answered: 'As it is a social programme of our corps, it is social work. Let's account for it as such. Hallelujah!'

Finally, the pastor concluded: 'Now, we are ready to work on the agenda. When shall the first event take place? '

Territorial Headquarter, Paris, 6 June 2006, 8:00am

8:00, Tuesday, June 6 2006, at the Territorial Headquarters. I have a meeting with the commanders of the Salvation Army. On the agenda is how to explain the operational non-compliance with the international standards of the Salvation Army.

The executive commander of the Territorial Commander gives two reasons why Salvationists are not involved in the social work of the organisation.

He explains that the sociological composition of the parishes prevents Salvationists from involving in social work.

'Most of them are in a very precarious situation and ought to be beneficiaries from the Salvation Army and that some of them can not stand volunteering when they receive at the same time whilst the other are probably not skilled enough to perform any social work with the Salvation Army.'

Secondly, he argues the secularisation of society could explain why people do not involve in social projects. He thinks that Salvationists, like in any other church, do distinguish their social life at church from their private life at work and in society.

As the Territorial Commander seems not to be really convinced, the executive commander speaks again. He explains that there have been many attempts for facilitating their involvement. There are money and infrastructures. And the '*Foundation*' planned to fund degrees for Salvationists who would be interested in working for it. For younger people, he had commissioned an officer in charge with incentives to proximity social projects. But nobody responded the appeal.

Six months later, the Territorial Commander was promoted to the International Headquarters.

Territorial Headquarters, Stockholm, 2 October 2006, 10:00am

Monday, October 2nd, 2006, 10:00, I arrive for the first time at the Territorial Headquarters of the Salvation Army in Stockholm. I see the latest volume of the Swedish issue of the '*War Cry*' Salvation Army newspaper. One article catches my attention, as it is entitled: '*Have you paid your religious tax?*'

The remainder of the article explained that since 2002 the Salvation Army was able to raise the religious tax and that Salvationists were encouraged to choose the Salvation Army as the beneficiary from their tax payment. 500 Salvationists had already been paying their contribution to the Salvation Army and more were expected.

An employee offered me a cup of tea and explained me that the Salvation Army had been differentiated into a '*Foundation*' and a '*Denomination*' since 2002. He adds that the Salvation Army is part in the movement of the '*Free Churches*'. The differentiation formalised that belonging.

Eva, another employee, spoke and add that the distinction was purely formal and was to allow the Salvation to raise the religious tax in addition to the subsidies paid by the municipalities for the social work. It was not to affect the operations.

International Training College of the Salvation Army, London, September 22nd 2006, 2:00pm

I have just arrived in London. Tomorrow, I am going to the Territorial Headquarters where I am going to observe people at work for a couple of days. In order to be totally immersed in my research field, I chose to dwell at the International Training College of the Salvation Army. On Denmark Hill, in the South of London, the Training College of the Salvation Army is a real campus surrounded by a ten acres park.

From the reception, I must go to the accommodation office to get my room key. There, I must fill a form whereon I specify that I am a visitor. Thereunder, I pay in cash seventy-five pounds for three nights plus fifteen pounds for linen and sheets. No breakfast is served.

My room is located in a building on the other side of the campus. After I entered into the main building I have to cross the park to join the place where I dwell. As it is only 3:pm and as I have o obligation, I am not hurrying. I can stroll on my way to my building. I first can hear shouts from a schoolyard. I can see in fact a State primary school housed on the campus.

Walking further to my building, I listen for a couple of minutes to a conversation between two students:

My church in Zimbabwe awarded me a scholarship to have a degree in theology from the Training College of the Salvation Army. As a minister in my home church, I must update my knowledge of those issues.
I am coming from India to attend some seminars organised by the Training College. I am not a minister. Neither am I member of the Salvation Army. I am just a Christian interested in knowing Jesus Christ better.

Alright. To my knowledge, only the Salvation Army does offer such educational programmes. By chance, they are of high quality.

When I reach my building, I must cross the lounge on the ground floor before gaining my room. Another visitor informs me that the tall man standing by the

window is the Principal of the Training College and that he lives in the building where we dwell. I benefit from this occasion to go to him and to ask him a few questions about his duties.

Now, I am in charge of a profit-making trustee. The Training College is now to subsidise the International Headquarters of the Salvation Army. For that purpose, I have to manage that asset, so that it earns money. Once a monthly basis, I must report to them accounting figures stating how much money I made.

Thank you very much, Major.

You’re welcome. Have a nice stay at the Williams Booth Training College. God bless you.

Frälsningsarmén åter partner i Stockholm Maraton. 2009-03-19 11:20

Frälsningsarmén har även i år fått chansen att vara partner till Stockholm Maraton. Tävlingen genomförs i år lördagen den 30 maj.
Vi som arbetar med projektet tänker göra ungefär samma saker som förra året, men bygga ut det hela. Det handlar om:
- Att ha en riktigt bra frälsningssoldat från Kenya som kan vara med och slåss i täten.
- Samla in pengar på flera olika platser längs banan.
- Ha musikunderhållning längs banan.
- Vi kommer också att ha ett seminarium om vattensituationen i världen, där vi också kommer berätta vad vi som internationell kyrka kan göra på området.
- Vi kommer också att ha en lite annorlunda sponsringsaktivitet, där vi speciellt skall bevaka de löpare som har anknytning till Frälsningsarmén och på det sättet samla in pengar.
Jag undrar nu över hur det står till med löparvilja och kondition hos Frälsningsarmén. Har du anmält dig redan? Om inte så kontakta mig innan den 1 april så hjälper jag till med anmälan. Vi bjuder på snygga löparkläder!
Vi behöver också ca 100 personer (gärna fler) som vill vara med som insamlare längs banan.
Jag, som jobbar som projektledare för eventet heter Henrik Östman, och mig når ni på henrik@eastmanevent.se eller på mobilen 0708-19 89 49.

Research external validity

Fenster schließen
Von: "malcolm hampton" <malcolm.hampton@tiscali.co.uk>
An: <vassili@gmx.ch>
Kopie:
Betreff: Soup soap and salvation article.
Datum: 11.04.2009 16:21:41

Dear friend,

Can you tell me the date of this article because I wish to quote with your permission some of your text in a similar article.

Thanks

Malcolm Hampton Major The Salvation Army United kingdom

Appendix 8. Salvation Army glossary

Adherent
A person who regards The Salvation Army as his/her spiritual home but has not made a commitment to soldiership. (More about becoming an adherent member.)

Advisory Board
A group of influential citizens who, believing in the Army's programme of spiritual, moral and physical rehabilitation and amelioration, assist in promoting and supporting Army projects.

Articles of War (Soldier's Covenant)
The statement of beliefs and promises which every intending soldier is required to sign before enrolment.

Auxiliary-Captain
A mature Salvationist beyond the age limit for full officer-training, who holds a warrant of appointment as distinct from commissioned rank, and who may undertake corps or social work similar to that of a commissioned officer.

Balance Sheet or Statement of Accounts
Published annually with respect to the Army's central funds. A similar statement is issued annually for the social fund, and for each territorial fund. In every corps a statement of accounts is prepared annually.

'Blood and Fire'
The Army's motto; refers to the blood of Jesus Christ and the fire of the Holy Spirit.

Cadet
A Salvationist in training for officership.

Candidate
A soldier who has been accepted for officer training.

Census Board
Established in a corps; responsible for the addition of names to, and removal of names from, the rolls.

Chief of the Staff
The officer second in command of the Army throughout the world.

Citadel
A hall used for worship.

Civilian
Non-Salvationists and secular people.

Colours
The tricolour flag of the Army. Its colours symbolise the blood of Jesus Christ (red), the fire of the Holy Spirit (yellow) and the purity of God (blue).

Command
A smaller type of territory, directed by an officer commanding.

Commission
A document conferring authority upon an officer, or upon an unpaid local officer, eg secretary, treasurer, bandmaster, etc.

Congregation
A religious community administered by preachers

Congress
Central gatherings often held annually and attended by most officers and many soldiers of a territory, region or division.

Corps
A Salvation Army unit established for the preaching of the gospel and service in the community.

Corps Cadet
A young Salvationist who undertakes a course of study and practical training in his or her corps, with a view to

becoming efficient in Salvation Army service.

Corps Sergeant-Major
The chief local officer for public work who assists the corps officer with meetings and usually takes command in their absence.

Dedication Service
The public presentation of infants to the Lord. This differs from christening or infant baptism in that the main emphasis is upon specific vows made by the parents concerning the child's upbringing.

Denomination
The legal term to define a religious congregation

Division
A number of corps grouped together, under the direction of a divisional commander.

Envoy
A local officer whose duty is to visit corps, societies and outposts, for the purpose of conducting meetings. An envoy may be appointed in charge of any such unit.

Evangelisation
The institutional name to indicate the spiritual pillar of the charity. It covers the activities of aiding outsiders to accept the God's plans and of gaining souls to the Lord. Due to the latter aspect, it connotes pejoratively. Accordingly, it is only used at the Headquarters and not in the parishes.

General
The officer elected to the supreme command of the Army throughout the world. All appointments are made, and all regulations issued, under the General's authority (see under High Council).

Half-way House
A centre for the rehabilitation of alcoholics or parolees (USA). Harbour-Light Centre. A reclamation centre, usually located in inner city areas.

High Council
Composed of the Chief of the Staff, all active commissioners, except the spouse of the General, and all territorial commanders. The High Council elects the General in accordance with the Salvation Army Act 1980.

Home League
A fellowship designed to influence women in the creation and development of Christian standards in personal home life.

International Headquarters (IHQ)
The offices in which the business connected with the command of the worldwide Army is transacted.

International Secretary
An officer appointed by the General to supervise and represent, at International Headquarters, Army work mainly overseas.

Junior Soldier
A boy or girl who, having professed conversion and having signed the junior soldier's promise, becomes a Salvationist.

League of Mercy
Salvationists who visit prisons, hospitals and needy homes, in their own time, bringing the gospel and rendering practical aid.

Life-Saving Guard Organisation
A branch of work similar to the Girl Guides Association.

Local Officer
A soldier appointed to a position of responsibility and authority in the corps; carries out the duties of the appointment without being separated from regular employment or receiving remuneration from the Army.

Medical Fellowship
An international fellowship of dedicated medical personnel.

Mercy Seat or Penitent Form
A bench provided as a place where people can kneel to pray, seeking salvation or sanctification, or making a special consecration to God's will and service. The mercy seat is usually situated between the platform and main area of Army halls as a focal point to remind all of God's reconciling and redeeming presence.

Officer
A Salvationist who has left secular concerns at God's call and has been trained, commissioned and ordained to service and leadership. An officer is a recognised minister of religion. Order of Distinguished Auxiliary

Order of Distinguished Auxiliary Service:
An order created to mark the Army's appreciation of distinguished service rendered by non-Salvationists who have helped further its work in a variety of ways.

Order of the Founder
The highest honour given for distinguished service within The Salvation Army.

Outpost
A locality in which Army work is carried on and where it is hoped a society or corps will develop.

Promotion to Glory
The Army's description of the death of Salvationists.

Ranks of officers
lieutenant, captain, major, lieut-colonel, colonel, commissioner, general.

Red Shield
A symbol identifying a wide range of Army social and emergency services.

Red Shield Appeal

An annual financial appeal to the general public.

Red Shield Centre
A club for military personnel.

Salvation
The work of grace which God accomplishes in a repentant person whose trust is in Christ as Saviour, forgiving sin, giving meaning and new direction to life, and strength to live as God desires. The deeper experience of this grace, known as holiness or sanctification, is the outcome of wholehearted commitment to God and enables the living of a Christlike life.

Self-Denial Appeal
An annual effort to raise funds for the Army's worldwide operations; also known as the annual appeal in some countries.

Sergeant
A local officer appointed for specific duty, usually in a corps.

Service
The periodical meeting in a protestant church consisting in praising praying, reading the Bible and listening to the pastor's sermon.

Soldier
A converted person at least 14 years of age who has, with the approval of the census board, been enrolled as a member of The Salvation Army after signing the articles of war (soldier's covenant).

Swearing-In
Public enrolment of Salvation Army soldiers.

Territory
A country, part of a country or several countries combined, in which Salvation Army work is organised under a territorial commander.

Witness
To speak of one's personal journey. It can be indifferently a feature of social life or a Christian experience. In general, the person explains how he/she arrived at the Salvation Army and then his/her personal journey. The aim is to demonstrate to non Salvationists that it possible to have an active Christian life notwithstanding the concerns of a modern life. It is means to do both evangelisation and social work at the same time: by telling one's story, a Christian can provoke the acceptation of the divine project by the person addressed.

Young People's Sergeant-Major
A local officer responsible for the young people's work, under the commanding officer.

Appendix 9. Understanding financial accountability in nonprofits

Appendix 9.1. Financial accountability (derived from Act II Stage 3)

More generally, public fund collection is a specificity of nonprofits (O'Dwyer & Unerman, 2007; Unerman & O'Dwyer, 2006a; b; 2007). The extension to other organisations would be an extrapolation of the situation. For that reason, only nonprofits are considered here. To Unerman & O'Dwyer and to O'Dwyer & Unerman, nonprofits' funds mainly consist of grants given by governments, of money collected from the public and of money granted by charitable trustees. Since, public authorities and the public are their main funders, it is vital that such organisations can be anchored in civil society. Clearly, collectors in any non-profit face a similar situation to that of Salvationists at Manchester City Stadium. In order to collect the highest amount of money, they are expected to collect where civil society is. In fact, they need to demonstrate that they are parts of civil society like donors are. Therefore they collect in the streets, at stadiums or in front of shopping centres.

When collecting from the public as well as from governments or other organisations, they are to legitimate donations. For that purpose, the main device available is that of the organisational project. Collectors witness of what the organisation is and does. Like Salvationists do, they disclose implicit accounts; donation has a counterpart: the organisational project. If the donor recognises himself in the signification given to donation, he can be inclined to donate effectively. It is the persuasiveness of signification that makes people donate. They demand reasons for donating. The collectors' witness gives these. Manifestly, donors are the Higher-Stakeholder in the accountability relationship. The basis for accountability is the signification of donation as a legitimation given by the organisation to donors. In brief, reasons for conduct are suggested by the organisation before conduct effectively happens.

The discursive practice of giving signification borrows from accounting, even if there are no formal accounts in the process. Roberts & Scapens (1985), Roberts (1991, 1996) and Scapens & Roberts (1993) suggest that accounting as a discursive practice rests upon the logic of items and their counterparts. When collectors discursively demonstrate actions corresponding to donations, they borrow from the double-entry-accounting-logic. Accounting is a device that helps them practice accountability to donors before they donate. However, nonprofits are not exempt from reporting afterwards what they did with the money collected. Roberts & Scapens consider that in profit-making organisations accounting is a device to legitimate conduct *ex post*. However, in nonprofits, accounting figures happen to be a device for witness and signification giving (Gray et al., 2006). Admittedly, formal accounts show how money was

utilised. More interesting is that they can serve as a legitimation *ex ante* for later collections, as directed at new donors. In fact, in nonprofits, once convinced, donors tend to stay in and to keep on donating (Breman, 2006).

Like in most other organisations, the accountability system of the Salvation Army rests upon explicit practicalities: accounting for Higher-gifts (equity), for operations (actions) on the basis of value creation for Him (faith). The system wherein these practicalities are visible encompasses three dimensions: signification, legitimation and domination and subsequent subrogation relations. Managers give to the values of the organisation signification. That latter becomes the official approximation of the Higher-Stakeholder's views on them. As supposedly guiding conduct, values become the norms of the organisation. As such, they can be expressed in formal orders and regulations that dictate conduct (McKernan & Kosmala, 2007). As they are commissioned to issue these norms, they are legitimate to dominate the organisation. Other organisational members are to comply with them and to legitimate their conduct on that basis (Ezzamel et al., 2007). Manifestly, while constructing signification, managers mainly subrogate the Higher-Stakeholder. However, the individual exerts his free will when the official approximation of the Higher-expectations is ambiguous. In that case, organisational members give signification on their own and subrogate both managers and the Higher-Stakeholder.

Appendix 9.2. Financial stewardship

More generally, the Higher-Stakeholder entrusts the organisation with financial (equity in profit-making companies, donations in nonprofits, liabilities) or with tangible assets (machines in a company, clothes or food or whatsoever in nonprofits, buildings, etc.) or with intangible assets (brand, skills, etc.) Managers account for all of them and allocate them to tasks or projects. To Roberts & Scapens (1985), Roberts (1991, 1993) and to Scapens & Roberts (1993), this constructs the signification of Higher-resources. Since they uphold the organisational project (operations directed at profit-making or operations *per se* in a non-profit), they are legitmated as the resources of the organisation. Other members of the organisation are socialised to the completion of the project. Nonetheless, the project can remain unclear to other members who re-approximate it in their own terms at the operational level. They give it another signification on the basis of which they legitimate conduct. They individualise the signification of Higher-resources and legitimise to managers the use thereof accordingly. The case of a church setting demonstrates that accountability for the management of Higher-resources combines subrogations of the Higher-Stakeholder both by managers and by organisational members.

Financial stewardship in a religious organisation happens to be similar to value creation for the Higher-Stakeholder in other organisations (monetary if he is a stockholder, non-monetary in other cases). In a church like in other organisations, this consists of balanced budgets and asset management (Irvine, 1999; 2005; Kreander et al., 2004; Parker, 2002). Value creation is the responsibility of managers and *in fine* stems from the conduct of organisational members. In the accountability relationship, managers subrogate the Higher-Stakeholder, insofar as they do demand reasons for (resources) conduct on behalf of him. As resources and conduct are strongly connected, accountability also involves how individuals set significations into actions (Ahrens, 1996a; b). In a religious organisation, this consists of setting faith into actions in order to make God's kingdom come.

Making offerings for God's kingdom appears as a practicality of the covenant whereto the churchgoer entered. Although he is the basis for the accountability system of the religious organisation, he is merely one part of it. Indeed, accountability to God for offerings sheds light on a cascade of subrogating relationships. In sum, the accountability system rests upon various interferences between the self and God. The church first interferes when it gives the signification to the appeal and dominates its proceeding. At the same time, by promoting the event to the religious beliefs systems (the sacred sanctuary), it practices accountability to the churchgoers by giving them reasons for donating. Thereby, those latter subrogate God in order to be accountable to Him. The figure below illustrates these connections.

Financial stewardship happens to be similar to value creation for the Higher-Stakeholder in other organisations (monetary if he is a stockholder, non-monetary in other cases). In a church like in other organisations, this consists of balanced budgets and asset management (Irvine, 1999; 2005; Kreander et al., 2004; Parker, 2002). Value creation is the responsibility of managers and *in fine* stems from the conduct of organisational members. In the accountability relationship, managers subrogate the Higher-Stakeholder, insofar as they do demand reasons for (resources) conduct on behalf of him. As resources and conduct are strongly connected, accountability also involves how individuals set significations into actions (Ahrens, 1996a; b). In a religious organisation, this consists of setting faith into actions in order to make God's kingdom come.

Appendix 9.3. Donations in nonprofits

The issue of donations is specific to nonprofits, inasmuch as profit-making organisations raise funds from their stockholders (O'Dwyer & Unerman, 2007; Unerman & O'Dwyer, 2006a). Whereas stockholders are supposedly not performing the organisational project, members of anon-profit tend to. Due to the nature of the organisation and due to their linkage to it, they contribute to its funding as well as they conduct the project. In that double capacity, they

demand signification of donations (offerings). It is the organisational managers that are to legitimate *vis-à-vis* them the organisational project. In their capacity of Higher-Stakeholder, organisational members dominate the organisation. Accountability is directed at them (Unerman & O'Dwyer, 2006a; b). While performing the organisational project, they give signification to their actions and legitimate them to themselves. In fact, they are accountable to themselves. Like in a church setting, the individual is the core resource of any non-profit, insofar as he supports the mission financially and advocates it by performing it (O'Dwyer & Unerman, 2007; Unerman & O'Dwyer, 2006b). For that reason, managers in a non-profit cannot impose to other members how much to donate, be it in terms of money or of time. Best, they can suggest conduct by giving signification to on the basis of the project.

To Unerman & O'Dwyer (2006a), managers give signification to donations by disclosing their counterpart, using accounting figures. They signify that donations (credit) will be utilised for specific actions (debit). Unerman & O'Dwyer suggest that accounting is used *ex ante* in the legitimation process. It is also used *ex post* in order to report on the actual use of money. Thereby, they tend to retain their members (donors/performers) at the same time as they construct material to attract new supporters. In conclusion, accountability in a non-profit rests upon the early allocation of money to specific actions. Like Unerman & O'Dwyer (2006a, b) note, nonprofits have no longer been able to raise funds from on the sole basis of the organisational project. Rather, donors have been expecting specific undertakings. The double-entry-accounting logic has fully applied. The same logic applies when the donor is not an organisational member.

Appendix 10. The religious foundations of charity (Foucault, 1972; 1975)

In the history of the clinics (1972) and in his study of prisons (1975), Foucault stresses the power of the Church in dealing with poverty and socialisation. Social marginality has been considered as social diseases and has been deemed as a danger for society since the early Middle Ages. Nobody ever wanted to look after those seriously diseased people. Foucault remarks that they were abnormal regarding the standards of society. He explains rejection with the hate towards those who are not in the social norm. Poor people, prisoners and disordered people scared society. In that respect, they were not considered as members thereof. The fear that they inspired related to the fact that they were not like the others and that they could contaminate all others. In a society governed by the Church, that abnormality was considered as governed by the Devil. As such, abnormal people were punished on Earth

for their sins. Sane people were discouraged from having any contact with them. If they did, though, they would become sinners too. Only ecclesiastics had sufficient protection to care for them. As they devoted their whole life to the Lord, they were armed to cope with sinners and to fight the Devil. When abnormal people were not executed, only the Church was capable to cure them. Foucault provides two explanations for the phenomenon. First, only ecclesiastics were able to cope with sinners and were able to care about insane people, precisely because they were close to God. Secondly, some optimistic ecclesiastics could hope that they would be capable to clear these people's sins and could make of them sane people.

Accordingly, Foucault notes that the Church has always had a real know-how in curing outsiders. They had always had sufficient means to lodge them: money, large places, skills and discipline. Given the high amount of people cured, no other institution than the Church would have had sufficient resources. Therefore, religious congregations have historically been in charge of charity. The ecclesial know-how was remarkable in several respects. Foucault demonstrates an authority given to the Church in terms of its closeness to God and its capability of coping with sinners. Secondly, the Church is the sole institution that is capable of accommodating as many people. In economic terms, its work rests upon economies of scale. In accommodating all outsiders within the same frame, only one institution bore all fixed costs induced by that activity. The ecclesial know-how is recognised as minimising the costs of marginality for society. Thirdly, the hierarchic organisation makes discipline easier than in any organisation where it would have been constituted for that purpose specifically. So are the skills available within the Church. Due to the large amount of vocational ecclesiastics, the Church was the largest organisation and could count on enough people to cure outsiders. Foucault explicitly demonstrates that charities have always been affiliated to the Church. From his observations, conclusions can be drawn regarding management accounting in society. By taking charities over, the Church reduced the total cost of marginality care and the cost per unit at the societal level.

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