

## Dialogue I

### A Christian Perspective on Accounting: Making the Invisible Visible

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*White encourages accountants to maintain biblical standards in their work while recognizing their responsibilities towards society.*

#### Introduction

This is a challenging time for the accounting profession. Public trust in the content of financial reports is eroding, largely from concern that companies are manipulating accounting procedures in order to improve financial results. Byrnes, Melcher, and Sparks (1998) suggest that some companies engage in earnings hocus-pocus by booking revenues too early and abusing restructuring charges. The ability of the discipline to attract the best and the brightest students to its study has come into question due to ever-increasing demands placed on students and a public perception of accountants as being something less than captivating individuals. Also, accountants are struggling with the breadth of services demanded by clients and the resulting strain of maintaining an appropriate

level of professional expertise in all requested areas (Thomas, 1998).

In response to these and other concerns, the American Institute of Certified Public Accountants (AICPA) is currently conducting CPA Vision Project Future Forums in an attempt to build consensus among accounting professionals regarding which professional services are important now and which services will be important to the future of the profession. The AICPA is also engaged in a public image campaign designed to highlight the strategic importance of accounting information to management decision-making as well as the broad range of services performed by accountants. The new chairperson of the AICPA, Stuart Kessler, has even suggested that one way to enhance the CPA image is to

change what the letters stand for. He proposes calling CPAs “Certified Professional Advisers,” because he believes the term more closely reflects the competencies that set the profession apart. Kessler states:

*I would like to change “public” to “professional,” because over 50 percent of our members work outside of public practice and the term is confusing. ... I would replace “accountant” with “adviser,” because adviser conjures up a better image of what CPAs do for clients, and it’s what will set us apart now and in the 21st century (Von Brachel, 1997, p. 71).*

Presented with such a contentious environment, the accounting profession views the close of this millennium as a critical time in its professional development. As a result, the accounting profession is exhibiting a rather unusual willingness to examine and question the core values and assumptions upon which it is built. This situation creates tremendous opportunities for the Christian accountant. Now is the time for Christian accountants to encourage a vision of accounting that expands the traditional

boundaries of the profession. This expansion, however, must not be fueled by the profession’s self-serving desire to increase its power base in society. Rather, the expansion needs to be a natural outgrowth of applying biblical principles to accounting. Harrison (1990) proposes that:

*Biblical principles provide the ideal basis for identifying fairness in accounting. Outlined in sufficient detail to give workable guidelines and effected by the Holy Spirit, the principles provide insights into the very mind of the infinite personal God. With a God-centered worldview, God’s Word can be applied to all accounting determinations (p. 110).*

The ultimate goal of the accounting, or any other profession, must be to honor God in all its activities. Through Jesus’ own example we see that honoring God involves sacrificial service to our fellow man. Page (1996) notes that it was in Jesus’ washing of the feet of the disciples that we have the classic model [of servant leadership] for all time (pp. 68-69).

*After he had washed their feet, had put on his robe, and had*

*returned to the table, he said to them, “Do you know what I have done to you? You call me Teacher and Lord, and you are right, for that is what I am. So if I, your Lord and Teacher, have washed your feet, you also ought to wash one another’s feet. For I have set you an example, that you also should do as I have done to you” (John 13:12-15).*

The biblical principle of servant leadership has great significance to the accounting profession. By focusing the accounting profession’s attention on service to society as opposed to increasing its own authority in society, the accounting profession would be moving closer to a biblically-informed approach to professionalism. For example, current accounting practices only provide the users of financial information with a vision of the cost dimension of human resource (HR) activities within an organization. However, for quite some time there have been utility models available that measure the full economic impact of HR activities, including both costs and benefits (Boudreau, 1983, 1984; Boudreau & Berger, 1985). This expanded information could prove useful to society since it might encourage organizations to

invest more aggressively in their human capital and would also provide the public with more complete information to inform their investment decisions. The accounting profession has not embraced the concept of human resource accounting, stating that the models are impractical to implement (Roslender, 1992). In current practice, very few organizations employ utility models to measure the effectiveness of HR activities (Carnevale & Schulz, 1990), and it is unlikely that organizations will encourage the development of human resource accounting procedures for external reporting if they perceive it as expanding their scope of accountability. As noted by Roslender, human resource accounting has an obvious potential for promoting accountability to the work force as an element of an employment report (p. 105).

While it is true that utility models require the use of statistical estimation techniques, the benefits they provide in the form of increased information on the utility of HR programs would appear to exceed their costs. However, given the accounting profession’s need to appear objective and precise, accountants seem to perceive utility models as

a threat to the status of the accounting profession and therefore prioritize the self-interests of the profession over the interests of society.

This paper will explore how examining accounting policy from a critical perspective expands one's ability to interpret and understand the current composition of accounting standards. Chua (1986) notes that:

*Within a critical perspective, the accounting profession is no longer theorized as a neutral group which evolves in response to rational demands for useful information. Instead, it is an aspiring occupational monopoly that seeks to further its own social and economic self-interest (p. 624).*

Within the critical perspective, power theory can be used by Christian scholars to examine the underlying factors behind the current boundaries of accounting practice. These boundaries often seem to exist to support the accounting profession's desire for professional authority (one of the key attributes of a profession, Jones, 1995) as opposed to public

concerns. The accounting profession's focus on maintaining its professional authority tends to encourage actions that are more similar to a domineering, selfish leadership style as opposed to a

***... power theory can be used ... to examine the underlying factors behind the current boundaries of accounting practice.***

servant leadership style. Page (1996) refers to these conflicting approaches to leadership at the individual level, but they also serve to inform the discussion of leadership at the level of the profession. By departing from a traditional functionalist perspective on professionalism, the Christian scholar is freed from the controlling nature of accounting's status quo and can be encouraged to seek ways in which biblical principles can be applied to accounting information.

### **Current Christian Scholarship Integrating Faith and Accounting**

A review of the literature integrating Christianity and accounting revealed that very little scholarly work has been done in this area. In addition,

much of the work that does exist excludes, unquestioningly, much of the current composition of accounting practices and instead focuses on assisting religious organizations with compliance issues related to accounting standards. For example, an article by Cvach, Field, and Faris (1996) examines the treatment of church retirement plans by the Employee Retirement Income Security Act of 1974. Stock (1995) reviews fund accounting for nonprofits and provides illustrations of financial presentations for churches. Edwards (1990) discusses the importance of following proper accounting procedures to religious organizations and having an annual independent audit of their financial statements.

In these articles, basic foundational issues, such as why certain activities are reflected in the financial statements while others are excluded, are left untouched. This reticence appears to have two sources. First, Christian accountants as members of the accounting profession find it difficult to question basic tenets of the profession from which they draw their professional authority. Second, a tendency exists in the Christian community, as well as the broader society, to regard

accounting practices as rigid and immune to interpretation. For example, Hooks (1992) examined the results of an AICPA survey that measured attitudes toward public accountants and found that 56 percent of the survey respondents thought that information presented in financial statements was precise.

Chewning (1990), in his introduction to the chapter "A Theological Perspective on Accounting" in *Biblical Principles and Business: The Practice*, identifies this bias that many Christians bring to the discussion of Christianity and accounting by noting:

*I cannot help wondering how many of those who read it will have ever thought that biblical principles could be applied to accounting. ... The chapter also shows how God's revealed moral principles are so encompassing as to include something that seems, on the surface at least, to be so removed from theology (p. 105).*

The skepticism concerning the existence of a Christian perspective on accounting has resulted in a failure to examine critically foundational issues related to accounting. As a result

of this failure, the assumption that accounting is a solely technical activity has remained largely unchallenged. Accounting is often portrayed as a factual and objective form of knowledge untainted by social values or ideology; accounting data is apparently an asocial product almost untouched by human hand (Loft, 1986, p. 137). Accounting is often represented as a set of neutral techniques that do no more than objectively record and reveal the results of organized activities. Accounting is treated as the mirror which reflects all the economic realities of the organization.

This assumption of neutrality is far too simplistic to be useful for the interpretation of accounting practices. In order to begin the discussion of integrating Christian faith and accounting, there must first be the acknowledgment that accounting is deeply embedded in a social context. Although accounting cannot claim to be solely social, attempting to understand it as a purely technical activity is impossible. Recently, more research has been published that interprets accounting as a profession which functions in a social environment. For example, Hooks (1992) examines how the

accounting profession's response to public concerns can be explained as enhancements to the profession's self-interest. Roberts (1996) notes that all aspects of accounting that at first glance might seem to be relegated to the technical (for example, the measurements, techniques, and criteria of accounting) are in fact deeply influenced by social factors.

*Accounting can be seen as a particular structure of meanings in terms of which the significance of organizational events is negotiated and defined, as the basis upon which expectations and demands upon staff are communicated and legitimized, and as the vehicle for the enactment and re-enactment of particular relations of power. The shift in attention from accounting to accountability is thus a shift from a preoccupation with technique and its refinement to social practices and consequences* (p. 41).

Stewart (1995) is a powerful example of the insight into accounting that can be gained when a scholar critically examines accounting practices. Stewart recognizes accounting as an interpretive art and suggests

that the accountant does not provide information that should be uncontested; the accountant does not reveal a pre-existing reality.

*Accounts are not objectivistic in the sense of a pointer-reading science. To argue that accounting is like a barometer or speedometer, for example, is to grossly misunderstand its nature. It is the softness, then, of accounting numbers that is the reason why managers are so interested in them, for they can manipulate them where they may be motivated to do so* (p. 637).

In contrast to the traditional view of accounting as an impassive recorder of fact, Stewart (1995) asserts, "Accounting is more like a photograph—it is taken from a particular vantage point, with a particular lens, at a particular time, for a particular purpose. ... Accounting is also constitutive, and people act on the basis of the picture which is painted" (p. 636). By placing accounting practice in a social context, Stewart is able to argue that social responsibility and concern for the common good must be integrated into the work of accountants, just as these qualities are assumed to be

central to the work of other established professions. He asserts that it is critically important to see the act of giving an account as serving larger human and environmental purposes and that the accountant is ultimately responsible to God, whose gift of freedom makes us accountable (p. 634). By relating the act of giving account to the biblical principle of accountability, Stewart introduces a framework from which the Christian scholar can address the issue of integrating faith and accounting.

### **Shifting the Focus from Accounting to Accountability**

Accountability pervades human relations and interactions. Willmott (1996) suggests that accountability practices are the ways that people render the world, including themselves, both observable and reportable in ways that are logical to other members in society. The main process through which organizations make themselves observable and reportable to society is through their financial accounting reports. Roberts (1991) suggests, "The power of accounting information in organizations arises from the way it has been institutionalized as the most important, authoritative, and telling means

whereby activity is made visible” (p. 359). Munro (1996) suggests that we see through accounts: “Accountability is about making the invisible visible” (p. 5).

Currently, accounting systems do not capture information on all organizational activities, as the earlier discussion on human resource accounting illustrated. Therefore, accounting systems provide limited visibility to particular issues, which results in the creation of the significant within organizations (Richardson, 1987). Burchell, Clubb, Hopwood, Hughes, and Nahapiet (1980) suggest that accounting, no longer seen as a mere assembly of calculative routines, now functions as a cohesive and influential mechanism for economic and social management (p. 6). This results in a situation where the activities that are accounted for communicate to financial information users (both within and outside organizations) what they should consider to be important. Activities excluded from financial communications will typically find it more difficult to articulate their contributions to the profitability of their organizations. The restricted ability of these activities to be accountable for their actions can result in the

diminished ability of these activities to compete for the limited resources of their organizations. Thus the current accounting framework creates a particular perception of organizational reality that eventually becomes a self-fulfilling prophesy. The Financial Accounting Standards Board (1996), in its first statement of accounting concepts, states, “Financial reporting should provide information that is useful to present and potential investors and creditors and others in making rational investment, credit, and similar decisions” (p. 1014). Indeed, by excluding certain activities from participating in the financial reports, the accounting process eventually causes these unaccountable activities to wither to the point of being meaningless to the decision-making process.

Accountability also pervades our relationship with God; Scripture contains numerous references to the principle of accountability. Harrison Jr. (1990) notes, “Ultimately, all persons and all organizations are accountable to God because He owns all things (see Gen. 1:1; John 1:1-3)” (p. 111). Accountability is also related to God’s system of order and

authority: “God sits at the apex of the authority chain and grants ... the authority that employers hold over employees (see Eph. 6:5)” (p. 112). With the principle of accountability supported by a broad base of information, it is possible for

managers to make wise decisions and to be good

stewards of God’s creation. However, because of the limited financial information accounting systems provided in particular areas (human resources and environmental issues, for example), managers are not receiving the broad base of information needed to generate the wisest decisions possible. Therefore, since we are held accountable by God to be good stewards of his creation, we need to develop accounting systems that give an observable and reportable form to a much broader spectrum of business activities than currently exists. It is possible this will require developing accounting procedures that transcend the purely transactional approach that we now see dominating accounting practice.

***“Accountability is about making the invisible visible.” --Munro***

### **Significance of Power Theory to Understanding Accounting Practices**

The Christian scholar must be able to critically question the very foundation upon which a profession is built. This is often very difficult for the Christian scholar, since the professional socialization process is usually quite strong. A first step in achieving movement

toward a Christian perspective on accounting is to shift away from a functionalist perspective and toward a power perspective on accounting. Power theory can be used by Christian scholars to facilitate a critical examination of their professions, because it encourages scholars to question well-established practices of professions.

The functionalist approach to professionalism was strongly supported by Parsons (1954) and attempts to complement the trait approach to professionalism by identifying attributes which are believed to be necessary elements in meeting the needs of society or to specific professional-client relationships (e.g., Barber, 1963; Littleton & Zimmerman, 1962). A functionalist viewpoint offers a rather kind picture of the

professions; professions are expected to prosper in accordance with their ability to help society, not because of their self-interest and desire for profit. In the following statement, Burchell et al. (1980) summarize the functionalist perspective on accounting:

*We are all familiar with those stated roles of accounting which grace the introductions of accounting texts, professional pronouncements, and the statements of those concerned with the regulation and development of the craft. Latter-day equivalents of the preambles of old which appealed more directly to Heavenly virtue and authority (Yamey, 1974), they attempt to provide a more secular basis for the accounting mission. In such contexts, accounting is seen to have an essence, a core of functional claims and pretensions. It is, or so we are led to believe, essentially concerned with the provision of relevant information for decision-making, with the achievement of a rational allocation of resources and with the maintenance of institutional accountability and stewardship. Such functional attributes are seen as being fundamental to the accounting endeavor. Justifying*

*the existence of the craft, they provide rationales for continued accounting action (pp. 9-10).*

The functionalist perspective views the justification for the authority of accounting in society to rest on the accounting profession's ability to provide society with information critical to the rational allocation of resources. The functionalist perspective excludes from consideration the possibility that accounting is attracted to activities that it believes are capable of maintaining and/or expanding accounting's place in society.

By the early 1970s, several researchers began to reject the functional assumptions that had tempered research on professionalism to that point in time and instead began to explore more attitudinal explanations for the development of professions (e.g., Freidson, 1970; Johnson, 1972; Larson, 1977). These theorists were the first to propose that the professionalization process involves elements of power and autonomy, not simply trust and service to society. Power theorists do not interpret common characteristics of professions, such as certification requirements and enforcement of

a code of ethics, as evidence of the service ideal held by professions. Rather, these qualities represent tools used by professions to limit competition for their job territories and to cultivate the public trust needed to create and/or maintain legislative support and protection. Abbott (1988) states:

*New power literature thus unmasked earlier work as ideological. This unmasking reached its final form in Magali Larson's "The Rise of Professionalism" (1977). Here professions were explicitly market organizations attempting the intellectual and organizational domination of areas of social concern (pp. 5-6).*

If professions are motivated to some degree by a desire to maintain and/or expand their positions of authority within society, it is then imprudent to accept professional practices without adequate evaluation. Christian scholars must not be swayed by the often considerable and compelling weight of professional pronouncements if they feel the pronouncements are motivated more out of the profession's own self-interest rather than concern for the

public's well-being. For example, Hooks (1992) analyzes the appearance, substance, and effect of the accounting profession's response to public criticism in the late 1980s. Hooks notes that some of the responses seem to be more concerned with appearances and the profession's self-interest rather than any substantive change. Hooks states:

*Appearance of Concern for Public Interest: [Statements on Auditing Standards] SASs 56 and 57 codified current practice ... Therefore, they have probably had little impact, even on firms with internal standards that do not exceed the profession's requirements. SASs 60 and 61 are directives for increased internal communications. They do not call for more external communication, nor do they constitute whistle-blowing. These four standards provide an appearance of concern for the public interest in striving for more effective auditing. In doing so, they cause little change to the auditing business, and therefore increase public confidence at very little professional effort (p. 127).*

Analyzing accounting from a power perspective, it is clear that the main source of accounting's

power in society is its ability to affect the very way in which we see organizational activities. Accounting is coming to be recognized as not being independent of the very organizational and social contexts in which it operates. It is implicated in the specification of organizational boundaries and in the creation of a means of visibility which can penetrate into internal functioning of the contexts in which it operates.

Perceived in such terms, accounting is a creative rather than merely reflective endeavour (Hopwood, 1989, p. 141). By capturing only selected activities in its analyses, accounting

plays a role in constructing an organizational or social domain, not only by its positive acts of creation and enablement, but also by its equally significant acts of demarcation and exclusion (Hopwood, 1989, p. 141). The activities traditionally included within accounting's field of vision serve to reinforce the functional image of accounting as a neutral facilitator of effective decision-making, ultimately strengthening the power position of accounting in society. This can be illustrated by examining a key

event in the history of accounting which occurred in the early 1900s—the development of theories of standard costing and budgeting.

### **Accounting and the Construction of the Governable Person**

The development of standard cost models and budgeting has traditionally been regarded as an important stage in the development and refinement of accounting concepts and

***Accounting is ... not ... independent of the very organizational and social contexts in which it operates.***

techniques, with no ulterior motive attached to it. Standard costing and budgeting are viewed as useful techniques employed by organizations to enhance their ability to manage existing operations and to make plans for future activities. In contrast to this functional perspective, Miller and O'Leary (1987) view standard costing as a calculative practice that is one component of a wider modern apparatus of power which emerged conspicuously in the early years of this century. The concern of

this form of power is seen to be the construction of the individual person as a more manageable and efficient entity (p. 235). Kirk and Mouritsen (1996) also discuss the significance of accounting in managing the behavior of individuals, stating that:

*The power accruing from such numerals is that they facilitate comparisons of various kinds: with budgets, with other organizational entities, with other organizations, and over time. Through these comparisons, centres attempt to evaluate relative efficiency and effectiveness of peripheries and to identify deviances to be explained (p. 249).*

Prior to the development of standard costing, accounting functioned solely as a reporter of historical fact, not as a strategic partner in assessing current operations and planning for the future. Standard costing provided management with a powerful new tool to quantify variances of actual from standard at several different levels of analysis: the total organization, the quantity and price of material or labor used in production, and even the time and wages of individuals within the organization. Miller

and O'Leary (1987) note that standard costing and budgeting enabled managers to:

*... render visible the inefficiencies of the individual person within the enterprise. In routinely raising questions of waste and inefficiency in the employment of human, financial, and material resources, they supplemented the traditional concerns of accounting with the fidelity or honesty of the person. Cost accounting could now embrace also the individual person and make them accountable by reference to prescribed standards of performance. With this step, accounting significantly extended its domain, enmeshing the person within a web of calculative practices aimed not only at stewardship but efficiency (p. 241).*

Studying the development of a profession from a power rather than a functional perspective encourages the Christian scholar to examine different potential motivations for the current practices of a profession. Interpreting the aforementioned advancement in accounting from a power perspective, it is clear that the accounting profession

benefited greatly from the development of standard costing and budgeting models. These techniques enabled the accounting profession to befriend itself to the emerging movement called scientific management, as well as the engineering profession. It also enhanced the reputation of accountants as providers of objective financial information about organizational activities and assured a place for accountants in the strategic planning process of organizations. In summary, one of the outcomes of the development of these costing techniques was accounting's increased significance to organizations in the early years of this century, a significance which remains to this day.

Standard costing and budgeting techniques had a very powerful impact on the lives of individuals within organizations. Individual employees could now be held to very specific standards of performance and would be held accountable for variances from expected performance levels. It is less clear how these accounting techniques made organizations more accountable to society. A Christian perspective on accountability requires that accountability be reciprocal;

organizations should be accountable to society in the same way that employees are expected to be accountable to their employers.

Examining this situation from a power perspective, two possible explanations emerge. First, the authority of accounting stems in large part from its capacity to present information as if it were objective fact. Activities which require creative measurement techniques continue to be largely ignored by the accounting profession. Second, accounting lives within organizations and it therefore tends to engage in activities which make its hosts happy. These two points can be further illustrated by an examination of an emerging area of accounting known as environmental accounting. The current lack of an accounting for the impact of organizational activities on environmental resources illustrates the reluctance of the accounting profession to pursue non-traditional forms of measurement, as well as its concern with the maintenance of good relationships with its host organizations.

### **Environmental Accounting**

In Genesis 1, God created an environment for Adam and Eve

that perfectly supported all their physical needs:

*God said, "See I have given you every plant yielding seed that is upon the face of all the earth, and every tree with seed in its fruit; you shall have them for food. And to every beast of the earth, and to every bird of the air, and to everything that creeps on the earth, everything that has the breath of life, I have given every green plant for food." And it was so. God saw everything that he had made, and indeed, it was very good (Genesis 1:29-31).*

God further charged man with responsibility for the ongoing care of the earth (Genesis 8:17). Man is to exercise dominion over the earth in such a way that the natural environment is not threatened, but rather flourishes. Bouma-Prediger (1998) presents several arguments for why it is critical that we care for God's creation. His eighth argument states:

*God commands that we care for creation; authentic faith demands that we obey God; therefore we should care for creation. For example, the oft neglected Genesis 2:15 states that God created humankind to serve*

*and protect the earth. We are called by God to be earthkeepers; therefore we should strive to keep the earth—to lovingly care for it—just as God promises to keep us (p. 292).*

It is clear that God commands us to be respectful of the earth and that we will be held accountable for our stewardship of the earth. In Revelation 11:18 we are told:

*The nations raged, but your wrath has come, and the time for judging the dead, for rewarding your servants, the prophets and saints and all who fear your name, both small and great, and for destroying those who destroy the earth.*

Currently, accounting systems do not provide users of financial reports with the necessary information to hold organizations accountable for their treatment of environmental resources. In response to this situation, some members of the academic accounting community support developing a system of environmental accounting. Sefcik, Soderstrom, and Stinson (1997) define environmental accounting as the understanding, recognition, and incorporation of the impact of



environmental issues upon a firm's traditional accounting subsystems (p. 129). Green accounting, as it is called, is a new concept that has attracted a good deal of attention from the accounting research community since it first appeared in the 1980s. The main objective of green accounting is to require organizations to reflect on their financial statements the activities which cause natural resources to be compromised.

As one way of accomplishing this objective, Rubenstein (1992) suggests the creation of natural asset trust accounts and natural capital accounts for essential natural resources. The value of these accounts would be based on the greater of potential clean-up costs or the estimated discounted cash value of the future productive value of the asset. The capitalized value of the natural asset would remain constant until the organization engaged in activities that caused the future productive value of the resource to be depleted. These activities would cause an entry to be made into the accounting system that would increase the natural resource expense account and increase the liability due to the natural trust account. This would disclose pollution levels in

excess of levels sustainable by an ecosystem. This accounting would reflect a new social contract between business and the stakeholders to whom they are accountable (p. 501) (as referred to in format on next page).

Currently, organizations are not supportive of attempts to develop environmentally-aware accounting systems. It is likely that organizations do not believe it is in their best interests to expand the scope of activities over which they can be held accountable. Also, organizations rarely support any new accounting technique that potentially increases the level of liabilities they are responsible for reporting. From the accounting profession's perspective, determining both the potential clean-up costs and the future productive value of assets involves estimation techniques that run counter to the profession's preference for certainty. Hence, although there appear to be accounting techniques that could be employed to communicate to stakeholders the impact of an organization's activities on the environment, the Financial Accounting Standards Board has yet to make any recommendations in this area. It appears that the

## Appendix Greening the Financial Statements

Natural Asset Trust Account                      Required Adjusting Journal Entries  
In Corporation's Books

Creation of a Natural Asset Trust Account Worth \$50,000,000:

Assets:	
Natural Asset Account	\$50,000,000
Equity:	
Natural Capital Account	\$50,000,000

Company engages in activities that deplete the productive value of natural resources by \$10,000,000:

Assets:		Natural Resource Exp	10,000,000
Natural Asset Account	\$50,000,000	Due to Natural	
Less: Accumulated Depletion	10,000,000	Asset Account	\$10,000,000
Due from Corporation	10,000,000		
Equity:			
Natural Capital Account	\$50,000,000		

(From "Bridging the Gap Between Green Accounting and Black Ink," by D.B. Rubenstein, 1992, *Accounting, Organizations, and Society*, 17, p. 507.)

accounting profession's current position on environmental accounting is inconsistent with God's intention to hold man accountable for responsible stewardship of his creation.

### Conclusion

For the most part, the accounting profession has been left alone by the Christian community. This seems to be due largely to Christian scholars accepting, unquestioningly, the functionalist view of the accounting profession. In order to

develop a Christian perspective on accounting, there must be a willingness both to examine the foundational suppositions of the profession and to question if these suppositions are in accordance with biblical principles. Power theory can be used to encourage the type of critical analysis of the accounting profession that is necessary. Analyzing the accounting profession from a power perspective, it is clear that current accounting practices have at times been motivated by the profession's self-interest as

opposed to a desire to serve God's kingdom. It is the responsibility of Christian accountants both to encourage the profession to see more broadly its societal responsibilities and to encourage it to be guided by the biblical principle of accountability.

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