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Accountability is a Two-way Street: The Meaning of Accountability and Informal Accountability Practices in the Monastic Context**

Abstract

Combining Schlenker et al.'s (1994) accountability pyramid with the accountability framework formulated by Joannidés (2012), we conduct a qualitative study of a Benedictine community to better understand the nature of accountability in the non-English speaking context and investigate informal accountability practices that helped to sustain Benedictine organisations for more than 1,500 years. The findings suggest that monastic accountability is positive in its nature and can be conceptualised as a social and moral relationship between a believer (an account giver) and God (the highest principal) supported by the monastic leader(s) making sure that account givers adhere to certain standards and fulfil particular obligations in their daily lives. The Benedictines emphasise positive accountability enactment by implementing informal accountability practices based on trust, shared values, and mutual respect. Evaluative inquiries through an open dialogue between parties involved, social control through informal rewards and sanctions, individual appreciation through public announcements, collective discourse through regular input and two-way feedback, and leader accessibility through listening and informal information exchange are examples of informal accountability practices that guide the behaviour of the Benedictines towards the achievement of community goals and can also be adapted by non-religious organisations.

Keywords: informal accountability practices, positive accountability, accountability enactment, religious organisations, Benedictines
(JEL: M190; P4; Y8)

Introduction

It is a natural process for individuals to ask for and give accounts in the workplace (Brees & Parker, 2022). Thus, accountability is a fundamental element of all organisations, including religious ones, that has a strong impact on the organisational

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behaviour of all members. Previous research on accounting and accountability in religious settings has mostly focused on formal accountability as a negative reaction to corporate scandals as well as unethical behaviour of media celebrities and religious leaders (Hall et al., 2007). Main attention has been placed on formal accountability mechanisms (i.e., performance appraisal systems, internal and external audits, and written reports) (Hall & Ferris, 2011). In this paper, we seek to re-frame accountability enactment and switch the focus to positive accountability as proactive actions to shape the behaviour of organisational members towards organisational objectives and implement informal accountability practices that impact an individual's conduct to a greater extent than the formal rules (Cooper & Johnston, 2012; Hall & Ferris, 2011). Thus, this paper answers the following research question: "What is the meaning of positive accountability in religious organisations and what informal accountability practices can be transferred to non-religious organisations?"

To answer this research question, we respond to recent calls for more engagement with interdisciplinary theoretical frameworks (Carnegie, 2014; Cordery, 2015) by combining Schlenker et al.'s (1994) accountability pyramid with the accountability framework by Joannidés (2012). In particular, we investigate the meaning of positive accountability and informal accountability practices in a non-English speaking context using the example of a Benedictine monastery in Europe. The Order of St. Benedict is a Catholic religious order that consists of approx. 1,100 autonomous communities with 8,000 monks and 16,000 nuns (Order of St. Benedict, 2021) and operates in multiple countries. In their 1,500 years of history, Benedictine monasteries acted as spiritual and educational centres for local communities and thus significantly impacted the cultural, economic, and political development of many European countries (Kieser, 1987). To preserve autonomy, each Benedictine monastery runs businesses across many industries, such as schools, libraries, fisheries, farms, retail shops, etc. The long-term experience of the Benedictines in performing entrepreneurial activities and surviving over centuries despite wars and revolutions create a rich context for investigating the concept of positive accountability and its enactment in day-to-day life.

We expand the existing knowledge in two ways. First, we contribute to the literature on accountability in religious organisations by providing an insight into the nature of positive accountability in uncommon non-English speaking settings, such as Benedictine monasteries, and by specifying informal accountability practices used in the daily activities of the Benedictines. We suggest that monastic accountability is a broad contextual concept that includes a set of moral relationships between an individual, God, community members, and other stakeholders. Second, we discuss if and how positive accountability enactment by the Benedictines can be transferred to corporations, managers and employees beyond the monastic context.

The paper proceeds in the following way. In the next section, we provide a brief review of accountability in religious organisations, followed by a description of

our empirical approach. After that, we present and discuss the main findings. We conclude by reviewing the limitations of the study and discussing ideas for future research.

Accountability in Religious Organizations

As a complex multilevel construct, accountability is a valuable resource for religious organisations as it motivates organisational members to develop a clear understanding of what is acceptable and unacceptable in the workplace and, thus, to think and behave within organisational boundaries (Brees & Parker, 2022). To better understand and operationalise the “contextual, subjective, ambiguous, and contradictory concept of accountability” (Rana et al., 2022, p. 582), scholars have developed various forms, types, and styles of accountability. In their seminal work, Roberts and Scapens (1985) define accountability as “giving and demanding of reasons for conduct” (p.447). Thus, accountability is a social process of giving and receiving accounts that imply relationships between higher principals and accountable individuals concerned with truth, trustworthiness, and justice (McKernan, 2012). Previous research suggests that accountability shapes the moral identity of an account giver (Kreander et al., 2004). An accountable individual is considered a moral and responsible self who is able to give testimony of his/her personal actions to a community of others (Joannidès, 2012; McKernan, 2012). Although the concepts of accountability and responsibility have been used interchangeably by some scholars (Frink et al., 2008), most researchers consider responsibility to be an integral part of accountability that needs to be supplemented by the presence of an external audience to establish individual accountability (Hall et al., 2017).

There is empirical evidence that accountability boosts the quality of decisions through improved information collection, engagement in deeper information processing, and increased investment of time and efforts in decision-making (Aleksovska et al., 2019; Frink & Ferris, 1999; Hess et al., 2001; Lee et al., 2009). Further, accountability makes account givers behave in a more socially-conscious, cautious, and risk-averse way and leads to greater contributions to the whole society (Aleksovska et al., 2019). However, accountability may also increase job tension, emotional exhaustion and even worsen the symptoms of anxiety and depression for account givers (Hall et al., 2017).

Previous research on accountability in religious organisations can be divided into two main streams. The first stream of research focuses on formal accountability and includes activities based on diverse accounting technologies, such as audits and formal reports (Joannidès De Lautour et al., 2021; Roberts, 1991), while the second one highlights positive accountability and day-to-day informal accountability practices, such as personal exchanges and various forms of verbal communication (Joannidès, 2012; Roberts et al., 2006). One of the very first papers investigating accounting systems in religious organisations is a seminal work by Laughlin (1988)

that has been identified as instigating a research network on accounting, accountability, and religion (Joannidès & Berland, 2013). Laughlin (1988), supported by Booth (1993), introduced the idea of a sacred-secular divide in religious organisations, with the sacred (religious) practices being prioritised over secular elements (e.g., formal accountability practices) that help facilitate the achievement of the sacred goals (Laughlin, 2007).

Lightbody (2000, 2003) disagreed with this notion and showed that organisational members responsible for resource distribution and members responsible for achieving a sacred mission are often the same people. Similarly, other scholars (e.g., Bigoni et al., 2013; Cordery, 2006; Ezzamel, 2009; Hardy & Ballis, 2005; Herda et al., 2013; Jacobs, 2005; Jacobs & Walker, 2004; Irvine, 2002, 2005; Kreander et al., 2004; Leardini & Rossi, 2013; Paisey & Paisey, 2011; Parker, 2001, 2002; Quattrone, 2004) critiqued the sacred-secular divide and concluded that accounting and accountability in religious settings cannot be reduced to this dichotomy.

The next focus of research on accountability and religion lies in the scarcity of resources as a motivation to introduce and/or improve formal accountability practices in religious organisations. Irvine (2005) and Cordery (2006) suggest that resource-dependent organisations need accounting, reporting, and control of donated goods and funds to avoid failures, “discharge accountability, and assist in the continuing legitimacy of religious organisations” (Cordery, 2015, p. 438). Some Roman Catholic parishes even publish their annual financial reports to increase formal accountability and encourage donations from the public (Lenell & Boissoneau, 2000). Thus, religious organisations seem instrumental in the implementation of accounting techniques, and formal accountability seems crucial to the growth of religious organisations (Cordery, 2015).

Scholars also pay special attention to conflicts that arise between parties involved in the accountability process (e.g., Berry, 2005; Irvine, 2005; Yasmin et al., 2014). Especially when religious organisations face decline and experience a lack of resources, organisational members responsible for the implementation of formal accountability practices (e.g., record keeping, budgeting, reporting, and control) are often held responsible for the inherent tensions and failures. For example, Hiebl & Feldbauer-Durstmüller (2014) illustrate severe tensions experienced by the cellarer (a CFO) of a Benedictine monastery in financial distress. Further, organisational members may even resist formal accountability practices if they are perceived as constraining religious practices (Cordery, 2015).

A number of studies on formal accountability in the Benedictine context state that the Benedictines use a variety of sophisticated accounting techniques, such as annual reports of the monastic leader, regular financial reports of community members, authorisation of certain transactions by the Holy See, monitoring and advising procedures, and occasional external audits performed by members of other monastic communities (Feldbauer-Durstmüller et al., 2012; Inauen et al., 2010a;

2010b; Keplinger & Feldbauer-Durstmüller, 2016; Keplinger et al., 2016; Rost et al., 2010). Remarkably, in her study of Benedictine monasteries in Germany and Switzerland, Rost et al. (2010) showed that only 29 out of 151 abbeys have been closed due to failures in formal accountability (e.g., control issues, mismanagement) and cited this fact as evidence that monastic accountability goes beyond reactive, disciplinary accounts.

The second stream of research on accountability and religion focuses on positive accountability and informal accountability practices that help individuals internalise rules and expectations from external sources and thus shape their behaviour in the workplace (Han & Perry, 2020). Jacobs & Walker (2004) suggest that accountability in the Iona Community was enhanced through the development of identity as community members. Similarly, Cordery (2006) states that the implementation of core stewardship values and managing their Methodist identity helped early New Zealand missionaries to develop strongly-felt individual accountability. In their study of Sanitarium, a commercial charity operating as a department of a church, Hardy & Ballis (2013) extend the understanding of the nature of accountability by focusing on the role of informal account giving. They highlight that giving and receiving informal accounts about the use of time and money provides insight into the religious organisation that otherwise would not be accessible, allows the parties involved to disclose more information, and thus enhances individual accountability of Sanitarium employees (Hardy & Ballis, 2013).

In their study of the Salvation Army, Joannidès De Lautour et al. (2021) show that the same day-to-day accountability practices can be perceived as *etic* (formal) or *emic* (informal) depending on the ethnic, occupational, and social status of evaluators. In the Benedictine context, there is a dearth of empirical studies investigating the nature of positive accountability and day-to-day informal accountability practices. A few studies investigate the internal governance mechanisms of the Benedictines and suggest that participative decision-making and a common understanding of values and goals described in the Rule of St. Benedict (RB) help monastics prevent agency problems (Feldbauer-Durstmüller et al., 2012; Inauen et al., 2010a; 2010b; Rost, 2010).

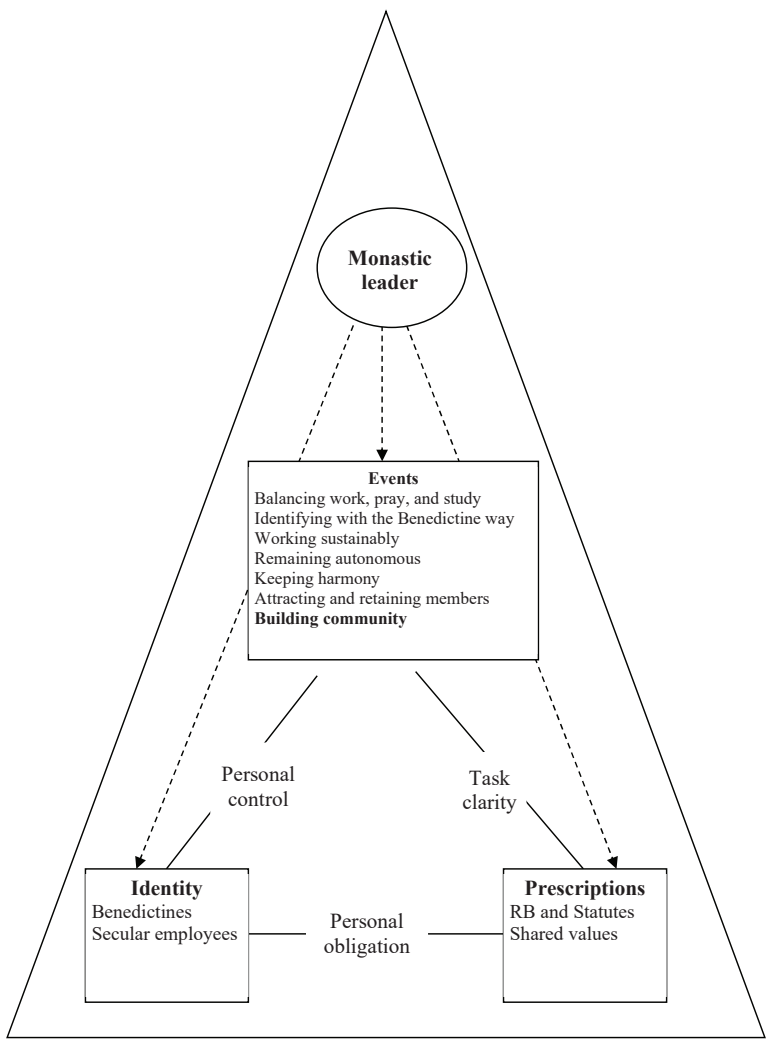
As the notion of accountability seems unique to the English language and has been developed and implemented mostly in the Anglo-Saxon context (Joannidès, 2012; Roberts, 2009), non-English native speakers tend to mix together the concepts of accountability, responsibility, compliance, and transparency (Joannidès De Lautour et al., 2021). To clarify the meaning of accountability in the non-English speaking context, scholars call for studies on accountability and religion beyond the Anglo-Saxon context (e.g., Carnegie, 2014; Cordery, 2015). In addition, scholars emphasise a lack of research that uses theoretical frameworks from other disciplines (Cordery, 2015), reflects a Christian worldview, and can potentially be used to solve business problems beyond the religious context (Martinez, 2004).

Our research aims to fill the identified research gap by investigating the meaning of positive accountability in the German-speaking context, employing the theoretical framework developed by Schlenker et al. (1994) in psychology and widely used in business and management research, and studying how informal accountability practices can be applied beyond the monastic context.

Theoretical Framework

As a theoretical framework, we employ Schlenker et al.'s accountability pyramid (1994) combined with the accountability framework formulated by Joannidès (2012). The accountability pyramid consists of the evaluating audience and the triangle of responsibility (Figure 1) and proposes that evaluators use three types of information to assess others: prescriptions (standards that should direct conduct), identity (roles and values of individuals), and events (actions of people against which prescriptions will be compared). Schlenker et al.'s accountability pyramid is built upon the appreciative model of accountability (Cummings & Anton, 1990), the social contingency model of accountability (Tetlock, 1985), and the phenomenological view of accountability (Frink & Klimoski, 1998; Tetlock, 1985). Cummings and Anton (1990) theorised that formal accountability and individual accountability are separate processes and that the existence of formal accountability mechanisms does not automatically lead to the fact that an individual feels accountable. In his social contingency model, Tetlock (1985) argued that accountability drives the behaviours and decisions of individuals. As accountability involves an expectation of a potential evaluation and people are concerned about their image and status, they position themselves to justify their actions in case they should be evaluated (Hall et al., 2017). Tetlock (1985) also coined the term "phenomenological view of accountability," which considers accountability as a subjective state of mind that drives an individual's behaviour rather than an objective state of affairs (i.e., the existence of formal accountability mechanisms) (Frink & Klimoski, 1998; Hall et al., 2017).

Figure 1. Accountability Pyramid in the Monastic Context (Source: Keplinger et al., 2016, modified)



Summarising previous research on individual accountability, Schlenker et al. (1994) suggested that accountability is a social process and that individuals are held accountable by the evaluating audience that develops prescriptions, assesses individual performance using these prescriptions, and distributes rewards/punishments based on these evaluations. Keplinger et al. (2016) applied Schlenker’s accountability pyramid to the Benedictine context conceptualising the monastic leader as the evaluating audience that assesses the behaviour of community members (Figure 1).

RB (*Regula Benedicti*) serves as a set of prescriptions that describes the criteria by which the actions of community members can be evaluated. The identity of the Benedictines is formed through a long-lasting process of selection and socialisation practices of monastic communities. Prescriptions and identity are connected through a link of personal obligation (Figure 1), which explains to what extent an individual feels obliged to act according to the prescriptions in order to maintain his/her role in a community (Britt, 2005). The third element of the accountability model is key events (Figure 1). In the monastic context, they include balancing work, prayer, and study, identifying with the Benedictine way of living, working sustainably, remaining autonomous, keeping harmony, and attracting and retaining new community members (Keplinger et al., 2016). The link between events and identity (personal control) describes the extent to which an individual believes that s/he has the ability and freedom to perform a specific action, while the link between events and prescriptions (task clarity) refers to the extent to which an individual perceives a clear and well-defined set of prescriptions to be existent and applicable (Britt, 2005; Schlenker et al., 1994). The stronger the links and the more accurate evaluation by the external audience, the greater accountability an individual feels (Cristopher & Schlenker, 2005).

Schlenker et al.'s (1994) model is one of the most influential models of individual accountability that has been widely used by scholars from various disciplines (e.g., psychology, organisational behaviour, education, public administration, etc.). For example, O'Leary-Kelly et al. (2004) employed the accountability pyramid to investigate the antecedents and consequences of sexual harassment in the workplace. The pyramid has also been applied to the context of training transfer (Burke & Saks, 2009), plant genetic engineering (Irani et al., 2002), academic engagement (Schlenker et al., 2013), presidential elections (Britt, 2003), drug therapy outcomes (Planas et al., 2005), and family business (Guidice et al., 2013). Given our goal to investigate the transferability of informal accountability practices beyond the monastic context, the use of a versatile theoretical framework that has proved helpful in different contexts, especially in the business context, seems appropriate.

To better structure our findings, we complement Schlenker et al.'s accountability pyramid with the accountability framework by Joannidès (2012) that discusses the four main questions of accountability: Who gives account to whom for what and by which means. In his study of the Salvation Army, Joannidès (2012) described accountability as a means to examine and evaluate the commitment of churchgoers to social work as an extension of their faith. Churchgoers (the "who" of accountability) demand clergy members to act as coordinators and coaches to enable accountability to God as the highest principal ("to whom"). Regular personal reports ("by which means") to clergy members ("to whom") help people explore their own ideas of how involved they want to be in social work ("for what") and thus develop the notion of individual accountability (Joannidès, 2012).

Methodology

We conducted a qualitative study of a Benedictine monastery located in Austria. The case monastery is an autonomous male community whose pastoral, entrepreneurial, and cultural activities are typical for the Benedictines. Community members (approx. 15 monks and approx. 20 secular employees) run a fishery, a forestry, and two schools in which monks and secular employees work together closely. The monastery was established almost 1,000 years ago and heavily influences local cultural and social activities.

Data Collection and Data Analysis

We conducted semi-structured in-depth personal interviews with eight community members with different perspectives on accountability (the abbot, monks, and secular employees). Each interview took approximately one hour and was recorded and transcribed verbatim. We also gathered data from direct observations of religious services and entrepreneurial activities as well as from the RB and the statutes of the Austrian Congregation of Benedictine monasteries. Prior to the data collection, we asked all participants for verbal consent and answered their questions regarding confidentiality and data protection.

As data were collected in German, we followed recent recommendations by Feldermann and Hiebl (2020) for increasing transparency in reporting from non-English interviews and for accounting for the context in which the meaning was expressed. Our translation process was the following: All interviews and field notes were translated to English by an English native speaker, who is a certified professional translator, has several years of experience in translating academic research, and has been living in German-speaking countries for more than 20 years. After she had translated the first three interviews, the first author met with her and explained the difference between compliance, responsibility, transparency, and accountability. The first author, who is also fluent in both German and English, also translated the first three interviews. We compared both translations and made appropriate corrections. We followed the same procedure with the rest of the interviews.

All interview questions were grounded in Schlenker et al.'s (1994) accountability model. In particular, participants were invited to explain what prescriptions exist and are applicable to them, how they perceive their own identity, what roles they play in the monastic community, and what are the key events for community life. Participants were also asked to whom they feel accountable and why. By talking about the elements of the accountability pyramid, they were also engaged in discussing the meaning of accountability in the monastic context. There were no pre-established questions regarding informal accountability practices, so examples of day-to-day accountability practices emerged from these interviews. These questions helped us conceptualise positive accountability in uncommon non-English speaking

settings, such as Benedictine monasteries and clarified what accountability practices the Benedictines use.

We performed a qualitative content analysis and coded all materials following a step-by-step model of deductive category development (Mayring, 2000) in an open-access web application for systematic text analysis QCAmap. We coded the data for sub-categories derived from our theoretical framework: evaluating audience, prescriptions, identity, and events. After the first round of coding, we partially revised the coding scheme adding additional sub-categories that emerged from the analysis (e.g., building community as a key event, link of personal control, link of personal obligation, link of task clarity, and examples of accountability practices). We re-coded and re-organised the data around four main categories: *who* gives account *to whom for what*, and *by which means*. We presented the initial results to the key informants and integrated their feedback. The research team met regularly to reflect on the data analysis process and make appropriate adjustments.

Results

Who Gives Account to Whom?

Accountability in the monastic context is perceived as a “two-way street”, so monks and secular employees feel accountable 1) upwards to God as the highest principal and 2) horizontally to themselves as community members, their monastic community at large, and the monastic environment (clients, suppliers, etc.). The following quote by Monk C illustrates the high accountability he feels towards God: “If I did not say that God comes first, I would be a bad monk.” Other community members (both monks and secular employees) made similar comments concerning individual accountability towards God as the highest principal (Table 1). This finding is in line with previous research on positive accountability in religious organisations (e.g., Hardy & Ballis, 2013; Jacobs & Walker, 2004; Joannidès, 2012).

Community members also feel accountable to each other and the people around them. In this respect, a comment from Monk E is very articulate (Table 1 contains further quotes): “We [monastic community] are a symbol for the church, not only for the faith but for the whole church. In this respect, it is also observed very carefully whether what we are doing for people [...] is in agreement with what we preach. There is a number of people inside and outside the monastery and the parish to whom I certainly feel accountable [...] because I believe that this is our duty before God and consequently always our duty before people.” Horizontal accountability towards community members and to the monastic community at large seems crucially important for both monks and secular employees.

Table 1. Illustrative Quotes

| Categories | Sub-categories | | Examples |
|----------------------------|---|---|--|
| Who gives account to whom? | Accountability to God | | <p>"We want to bring people who come to us and with whom we have to deal [...] closer to Jesus. We want to show them good ways for life and how to be a good Christian." (Monk A)</p> <p>"Ultimately, God should also be a priority because it is the reason why we are able and allowed to work here." (Secular employee F)</p> |
| | Accountability to the monastic community at large | | <p>"Above all, I am responsible to the community [...]. I believe that accountability to customers, suppliers, and employees is the standard form of responsibility that every entrepreneur has." (Monk C).</p> <p>"I am answerable to myself and to God in this regard, and as a result, also to my community." (Monk D)</p> <p>"I feel accountable to the abbot but also the community and the monastic environment." (Secular employee F)</p> |
| Accountability: For what? | Prescriptions | | <p>"It truly is a unique workplace where personalities are respected [...]. I am a loyal employee because here you live values that are worth more than many salaries. Working closely with monks and watching the Benedictine way of living helps us [secular employees] understand what is really important in our lives and reconcile worldly and spiritual values." (Secular employee H)</p> |
| | Events | 1. Balancing work, pray, and study | <p>Finding a balance of work, prayer, and study is not always easy because of "the lack of personnel resources due to some members aging and some who are still in training", "the lack of skills among the staff", and "the lack of new blood." (Monk B, Monk C).</p> |
| | | 2. Identifying with the Benedictine way of living | <p>"On the basis of Benedict, it would be 90 %, and the remaining 10 % are things that are obviously no longer compatible with our modern world, such as corporal punishment for the ignorant [...]. I already identify with the Rule of the Order to a large extent." (Monk D)</p> |
| | | 3. Working sustainably | <p>"Of course, sustainability is one of our tasks. Our mission is to preserve the monastery for future generations, for centuries to come, and this also determines our actions." (Monk C)</p> |
| | | 4. Remaining autonomous | <p>"We try to manage our business affairs in such a way that we [...] actually run at a profit, which is a) necessary to maintain the buildings and b) essential for our social duties, i.e., to enable us to support projects, both in the Third World and locally." (Monk C)</p> |
| | | 5. Keeping harmony | <p>"[...] different generations have different ideas, and there are also different approaches. There are brothers who place more emphasis on pastoral care in the parishes, some who find schoolwork more important, some who would prefer a cloistered monastery. Consensus must be found somewhere in between." (Monk B)</p> |

| Categories | Sub-categories | | Examples |
|-----------------------------------|--|---|---|
| | | 6. Attracting new and retaining old members | "A vision that was important for me to enter the monastery is also the vision that the apostle Luke in Acts (Acts 4:32) describes: "The community of believers was one in heart and mind. They had everything in common." And to live this is of course a lifelong challenge." (Monk D) |
| | | 7. Building community | "We do not do it as individuals, we live as a community, and as a community we do not function just for us but also for other people who depend on us." (Monk A) |
| | Link of task clarity | | "Everyone is focused on his own tasks and the thinking about the tasks of others has to be done by the abbot." (Monk C) |
| | Identity | | "The force that really helps to foster and develop personal maturity in our monastery [...] is that the abbot is actually so open and accessible to the community, and especially for the young brothers." (Monk A) |
| Accountability: By which means? | Link of personal obligation | | "I would not mind doing any tasks [for the community], and even if they do not suit me now, I would do them because it is good for the community and simply necessary at the moment." (Monk A) |
| | Link of personal control | | "Basically, I more or less make the decision myself and then inform the abbot, so this is not so much a duty of clarification as a duty of information." (Monk A) |
| Informal accountability practices | Trust as a substitute for formal control | | "Control is a question of trust." (Monk A) |
| | Evaluative inquiries through a dialogue | | "I am convinced that the abbot sometimes even has a private conversation with the [hurting] monk, and then – I have already seen it – somehow the behaviour of monks has improved." (Monk D) |
| | Social control through informal rewards or sanctions | | "Social control works without the abbot saying anything just because other monks make the person in question feel it." (Monk D) |
| | Individual appreciation through public announcements | | "In my view, a good word is often worth more than a material gift." (Secular employee H) |
| | Collective discourse through input and feedback | | "Everyone can weigh in in important affairs. However, monks often defend their traditional ways of doing things and fear big changes, as the tried and tested is always preferred over the new and unknown." (Monk B) |
| | Leader accessibility through listening and informal information exchange | | "The abbot acts as a bridge builder [...]. This means that he not only implements the vision of the monastery [...] but also pays attention to his "little lambs" and does not lose sight of their problems" (Secular employee H). |

As the monastic leader occupies "the place of Christ in the monastery" (RB 2.2 – 3), he often plays the role of the evaluating audience. Community members give accounts to the abbot in most affairs, especially in financial ones, and perceive him as the first stop if they need help. The process of account giving is characterised by mutual trust, respect, and appreciation. As Monk A points out, the abbot of the case monastery is "the final authority and therefore the final person in charge."

The abbot himself reported feeling accountable 1) upwards to God, 2) downwards to community members and the monastic environment, and 3) horizontally to the monastic community at large and future generations of community members. As the abbot is held personally responsible for the actions of community members (RB 64.7), he plays a disciplinary role by distributing rewards for appropriate conduct and punishing ill-behaved community members (Chan et al., 2011; Wirtz, 2017).

Accountability: For What?

Prescriptions

Prescriptions are rules for conduct that include explicit or implicit information about what should be accomplished and how it should be done (Schlenker et al., 1994). The RB serves as the code of conduct for the Benedictines that contains shared values and ethical standards (Mercier & Deslandes, 2017). Although the RB was written by Benedict of Nursia (480–543) almost 1,500 years ago, it still guides the spiritual and economic life of all Benedictines communities (Venarde, 2011) and is considered the main reason why the Benedictines were able to survive over centuries in times of radical change and uncertainty (Rost & Grätzer, 2014). Remarkably, the Benedictines do not follow the RB to the letter but rather use interpretations of the RB, which is an interesting example of an informal practice of formal prescriptions. In addition to the RB, the prescriptions also include the statutes of the Austrian Congregation and the history and traditions of the case monastery (Figure 1). Taken together, these prescriptions provide the grounds for evaluating an individual's actions (Feldbauer-Durstmüller et al., 2012; Ponzetti, 2014).

In the case monastery, community members strongly identify with the shared values and strive to implement them in their day-to-day activities (Table 1). In this regard, Monk E emphasises: “I really identify myself very much with that [shared values]. I am well aware that I am a monk and that I am accountable for all my personal decisions and behaviour to myself and to my community.” As Secular employee E points out, the monastic leader is not privileged and expected to follow the same rules and ethical standards as other community members: “There are the same rules for everyone either in human affairs or in work activities, no distinction is made.”

Events

Events refer to the units of action and their consequences that are anticipated/occur and are considered to be under evaluation. We coded the interview transcripts for the events conceptualised by previous research and found mentions of six key events in the case monastery (Figure 1 and Table 1). In addition, we identified a new key event for the Benedictines that emerged from our coding – building a community. Common social activities, religious celebrations, regular meetings with monastic leaders, the Benedictines, and secular employees, as well as reinforcing a

shared community history and traditions, help to maintain a sense of belonging. All participants emphasised the crucial role of informal communication (i.e., listening with the heart (Ponzetti, 2014), giving feedback, and making suggestions) to foster a strong sense of community. In the case monastery, there is a tradition to discuss community issues regularly: “What is working very well in the meantime is recreation on Mondays. We spend more than an hour together at dinner time and talk about our life as a community” (Monk E).

Task Clarity Link

The task clarity link evaluates if the prescriptions are well-defined and relevant for key events in the monastic community. When tasks, goals, and guidelines lack clarity (e.g., they are too ambiguous or in conflict), community members are not sure about their duties and obligations and may engage in excuse-making for poor performance (Guidice et al., 2013). In the case monastery, the goals and tasks are defined in an ongoing informal dialogue between the abbot and community members. Although everyone knows what s/he has to do, there are hardly any written procedures and guidelines for specific tasks. The following comment by Monk E makes this explicit: “For me, the information [about my tasks] is easily accessible because it is in my head, but what would happen if I suddenly dropped down dead and someone had to pick up where I left off. That would be a bit tricky because nobody would know what I had been thinking.” In sum, community members feel accountable for executing key events following the general rules for conduct but are not always aware of the expectations and ways how to perform their specific tasks.

Accountability: By Which Means?

Identity

Our findings suggest that the “how” of accountability is mostly driven by community members who strongly identify with the Benedictine way of living and working. When new monastic members enter the case community, they develop a new identity by studying the RB, learning about the history and traditions of the monastery, participating in communal prayers, and reflecting on living in the community. Secular employees do not have to study religious texts but are invited to join communal prayers, get spiritual guidance, and participate in regular personal exchanges with the abbot and other monastic leaders. As Secular employee F emphasises, “there are also many offers from the abbot concerning the personal development and talks with him. So, he takes it very seriously that people can actually develop [their identity].” Apart from the abbot, long-time community members also offer all newcomers mentoring, regular feedback, and spiritual exercises that help to update and maintain their new identity (Table 1). These findings are similar

to the role of identity development in the Iona community (Jacobs & Walker, 2004).

Link of Personal Obligation

If a community member perceives his/her identity as compatible with the tasks s/he is assigned to and feels the obligation to act in compliance with the agreed rules and common values, the link of personal obligation is strong. Both monks and secular employees, in the case monastery, seem to strongly identify with the tasks they have been assigned to. Monk C explains it clearly: "I feel responsible. Why? Because the tasks assigned to me are the tasks that must be completed if we want to achieve our goals and also because others [community members] trust me that I get stuff done." Even jobs of menial service, such as kitchen work or housecleaning, tend to be perceived as ways of implementing the shared values in the daily life. Monk E brings up the following example illustrating this point: "Other tasks are important to me partly because they have something to do with the monastic virtues. Doing laundry [for all monks] teaches humility, and that is a necessary virtue in the monastery even if it sounds old-fashioned."

Link of Personal Control

The link of personal control is strong if an individual believes in having the ability and freedom to perform a specific action. In this regard, community members emphasise that they can organise their work activities and make decisions pretty independently (Table 1). Monk C exclaims: "[...] you are granted freedom of action, and I must say again that for me, it is also the essence of a Benedictine monastery." Since community members in the case monastery identify with the assigned tasks and have the necessary resources to complete them successfully, both the link of personal obligation and the link of personal control seem to be strong.

Informal Accountability Practices

Informal accountability practices are actions through which positive accountability in the monastic context aimed to shape and guide the behaviour of community members is operationalised (Table 1). Instead of focusing on formal accountability mechanisms (e.g., performance reviews, formal control, written reports, etc.), the Benedictines commit to developing and maintaining interpersonal relationships based on trust, respect, and shared values. As Secular employee H emphasises: "There is certainly a very high level of trust. [We are given] a lot of possibilities and freedoms, and accordingly, we want to give back [to the community]." In this regard, the Benedictines take a substitution perspective by positioning trust almost as a substitute for formal control (Baldvinsdottir et al., 2011). In other words, in the presence of trust, formal control mechanisms seem almost redundant, and there is no need to spend limited resources on monitoring and surveillance.

Trust not only strengthens the sense of community and enhances collaborative decision-making but also tends to increase individual accountability of community members, making people more engaged and emotionally connected. This finding is consistent with previous research on the minimal use of formal control mechanisms employed by the Benedictines (Inauen et al., 2010a; Payer-Langthaler & Hiebl, 2013; Rost et al., 2010).

Community members can, however, be asked at any time to justify their actions and be assessed by the evaluating audience based on that. Monk A's comment makes the existence of evaluative inquiries explicit: "The abbot has basically the right to ask every monk if he lives and acts according to the professed values. This is the most important thing. Depending on the situation, he can have the right to apply consequences." The process of evaluative inquiries is constructed as a dialogue between the parties involved, "rarely based on hard facts" (Monk E), and always "requires a personal element" (Secular employee F). Depending upon whether an account giver meets or fails to meet expectations, social control is used to shape the behaviour of community members. Monk B suggests that "[...] there are the clearly defined canons of good behaviour that are also communicated [to community members]." Playing by the rules and complying with these canons can bring community members rewards in the form of enhanced trust, public recognition, and a better reputation among community members. A failure to abide by the shared norms may result in sanctions that include diminished reputation, a loss of opportunities to choose tasks, and "a certain disapproval by other community members" (Monk C). A comment by Monk D clearly expresses the consequences of undesirable behaviour for a community member: "I think that all behaviour has consequences. [...] you might experience love withdrawal from some monks if you move outside the norm too much." The main goal of sanctions is to re-integrate a person into the community and gently guide him/her towards desirable behaviour (Keplinger & Feldbauer-Durstmüller, 2016).

While the Benedictines commit themselves to a particular monastic community and place by taking a vow of stability, secular employees can leave the community at any time (Hanson & Keplinger, 2021). The Benedictines aim at finding and keeping long-term employees who "identify with the community" (Monk D) and thus look for ways how to make people feel accountable. To do so, the case community practices public recognition and appreciation of the contributions of individual community members. For example, in the case monastery, there is a tradition to publicly thank monks on their saint's day for their hard work. In this respect, a comment by Secular employee H is very powerful: "It is nice if you get praise and a 'thank you' for your actions and behaviour. This is something that is motivating, that can be a driving force."

Another informal accountability practice of the Benedictines is encouraging collective discourse through regular input and two-way feedback. Despite the hierarchical

structure of the monastery, decision-making is based on a consultative and participative approach. During a monthly session, the abbot presents current issues and initiates a discussion, encouraging input and problem-solving from community members. The following comment by Monk A highlights the importance of such collective discourse: “Constructive input is not only tolerated but more importantly is encouraged by the abbot as it may bring up things that had not been previously considered.” Two-way constructive feedback (monastic leader → community members and community members → monastic leader) aims to improve problem-solving and following through on commitments. The abbot implements the practice of collective discourse through the encouragement of community members “to be proactive, support an open dialogue, and be open to constructive criticism” (Monk D, Monk E, Secular employee F). Thus, the most important decisions about the future of the monastery result from collective discourse (Janotík, 2012).

To support informal information exchange and “keep the monastic family together” (Monk D), the monastic leader has an open-door policy, is willing to listen, to find agreement while honouring the diversity of opinions, and respond to the needs of each other before they are spoken (Holzherr, 2009; Kodell, 2013). Monk A’s comment emphasises leader accessibility and the willingness to lead informal discussions: “Of course, he [the abbot] is accessible for the people. [...]. So, if someone has a problem, he or she can go to the abbot. Everyone has his private phone number, everyone knows where the abbot has his desk, so you can just go and talk to him about that.” The importance of informal reporting and informal information exchange among community members in the Benedictine monastery is similar to the role of informal reporting at the Sanitarium (Hardy & Ballis, 2013).

Discussion

The Meaning of Accountability

Our findings suggest that the Benedictines treat accountability as a vital social relationship rather than mere compliance with the set rules. In particular, accountability is positive in its nature and can be conceptualised as a social relationship between a believer (an account giver) and God (the highest principle) supported by the monastic leader(s) making sure that account givers adhere to certain standards and fulfil particular obligations in their daily lives. Similar to the Salvation Army (Joannidès, 2012) and the Society of Jesus (Quattrone, 2004, 2009), individual accountability of the Benedictines is addressed to God and mediated through answerability before the monastic leader. Thus, Benedictine accountability is also a moral practice that enables and supports a dialogue between the interacting parties (Joannidès De Lautour et al., 2021). Such a dialogue forms a basis for guiding and shaping the behaviour of community members as they are expected to be evaluated based on their actions and incur consequences (rewards or sanctions). Individual accountability combined with a strong commitment to shared values,

social consensus against undesirable behaviour, and participative decision-making help to develop an organisational culture that focuses on what is good for the whole community. Benedictine accountability is also related to the concept of counter-ability conceptualised as a bundle of individual responsibilities of multiple actors directed towards perfect accountability to God (Joannidès, 2012). The Benedictines feel responsible for each other and for all people whom they deal with. These individual responsibilities are bundled into cooperative accountability to God, to the whole community, and to the general public.

Furthermore, Benedictine accountability also contains some elements of testimony. According to Kamuf (2007), testimony always opens a relationship of promise and belief between the parties involved. Being concerned with truth and trustworthiness in their accountability practices, the Benedictines heavily rely on personal narrative accounts to which testimony is intrinsic (McKernan, 2012). Development of trust relationships that partly substitute for formal control mechanisms in the monastic context also requires dynamic, open, and responsive taking and giving of testimony (McKernan, 2012). Consequently, monastic accountability may sometimes even replace formal accountability mechanisms, especially when they are impossible or inappropriate to apply.

To sum up, the meaning of accountability in the non-English-speaking Benedictine monastery seems to be pretty similar to the understanding of accountability developed in the Anglo-Saxon context. Our case study did not reveal any major differences in understanding the nature of accountability in religious organisations caused by language or cultural differences.

Informal Accountability Practices and Their Transferability

Informal accountability practices of the Benedictines aim to guide the behaviour of community members towards the achievement of community goals and are based on trust, shared values, and mutual respect. Describing the principles of intelligent accountability, Roberts (2009) emphasised that they include many face-to-face encounters in which information can be easily shared, words can be constantly compared with actions, and accountability can be extended over time by listening, talking, and asking questions. Similar to Roberts (2009), informal accountability practices of the Benedictines include evaluative inquiries through an open dialogue between parties involved, social control through informal rewards/sanctions, regular discussions, individual appreciation through public announcements, collective discourse through regular input and two-way feedback, and leader accessibility through listening, informal reporting, and informal information exchanges (Table 1 contains exemplary quotes).

Informal accountability practices are implemented regularly between religious ceremonies, meetings, and discussions. Monastic leaders may even decide after making evaluative inquiries not to sanction ill-behaved organisational members in the name

of human dignity or interpret the existing rules to an individual's favour in ambiguous situations. Thus, the Benedictines offer an example of how accountability as a social and moral practice accounts for the unique context of the event. Treating accountability enactment as a balancing act instead of a universal good (Brees & Parker, 2022), the Benedictines follow Molisa's (2011) call to place the value of love — “the kind of social flourishing and well-being that epitomises human beings at the very best” (Molisa, 2011, p. 475) — at the centre of the accountability discourse. Taking the context into account to interpret the evaluative inquiries is a practice that can be easily transferred to non-religious organisations.

Although it is not possible to stop using formal control mechanisms, the development of trust relationships, evaluative inquiries, and social control through organisational members can help reduce the use of formal control in non-religious organisations and thus save organisational resources for monitoring. Further, the Benedictines emphasise positive accountability enactment by purposefully celebrating successes, encouraging collective discourse, and developing mentoring relationships. These accountability practices can also be easily transferred to the non-religious context via regular announcements of achievements and individual contributions, regular asks for input on specific questions, and the implementation of feedback systems. Mentoring is another informal accountability practice that can be used outside the monastic context to pass on the organisational culture and shared values and thus contribute to the identity development of new employees.

Based on the results of this study, we also propose adding “building a community” to the key events in the monastic context identified by previous research. Being a part of the community can be a sacramental experience as it provides stability and a feeling of being listened to (Klassen et al., 2002). Thus, developing a strong sense of belonging to a community through listening and supporting each other is something that non-religious organisations can borrow from the Benedictines. Due to the positive accountability enactment, the Benedictines perceive mistakes to be a natural process of human development and treat them with humility (Scrabec, 2003). Applying this forgiving approach to non-religious organisations, leaders should be accessible and open to informal information exchange and informal reporting that encourages employees to report mistakes without fear of repercussions.

Limitations of the Study

The main limitations of this study include the validity, reliability, and generalizability of the results. To address validity and reliability issues, we interviewed informants from different hierarchical levels, used different types of data sources (e.g., interviews, observations), and developed a case study database that included transcriptions of interviews, personal observations, and preliminary analyses. Although the generalizability of the case study findings still remains an issue, we should not underestimate the force of a representative case organisation (Flyvbjerg, 2006). In

terms of future research, this study can be extended to other monasteries, especially the female ones, in order to refine the meaning of accountability in non-English settings. Another possibility for future research would be to study the influence of cultural differences on accountability practices in Benedictine monasteries.

Conclusion

This paper offers an insight into the nature of accountability in the non-English speaking context using the example of a Benedictine monastery in Europe. Informal accountability practices (e.g., evaluative inquiries, social control, and individual appreciation) guide the behaviour of community members towards the achievement of community goals and are based on trust, shared values, and mutual respect. Most of them can be adapted by organisations beyond the monastic context to enhance positive accountability enactment.

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