

Accounting, Capitalism and the Revealed Religions

Vassili Joannidès de Lautour

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A Study of Christianity, Judaism and Islam

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Vassili Joannidès de Lautour
Grenoble École de Management
Grenoble, France

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To Rachael, Rebecca and Clément

Foreword

This book is the conclusion of a comprehensive research project commenced in 2005 with a triple master's degree in Social Sciences, Accounting & Finance and Education, followed by a PhD on accountability in a church setting.

This book owes its finalising to all those who have supported the research project from its earliest stage. Amongst them are all authors still alive cited in this book. They were all sent earlier versions of the PhD dissertation, the articles to be published in academic journals and other working papers that have fed this book. They were asked to articulate any comments on what was written, so that its contents would reflect as fairly as possible what their initial intent was at the time of their own studies. I met with all of them on numerous occasions. These insights were collected through tape-recorded interviews and written commentaries from the authors. These exchanges revolved around discussing how they decided to work on accounting and religion. Over years, some have become colleagues, co-authors and friends. As a result of all these privileged exchanges with such key authors, this book is the result of first-hand material.

Initially, the various chapters of this book were derived from a PhD dissertation. Some were presented and discussed at numerous conferences, including Interdisciplinary Perspectives on Accounting, Asia-Pacific Interdisciplinary Research in Accounting and the European Accounting Association. Chapter 6, dealing with accountability in the Salvation

Army, explicitly derives from the dissertation. In this respect, excerpts from interviews and anecdotes reported in this book were collected with informants' knowledge and consent. As with the authors cited in this work, informants were sent prior versions of the book's contents and were asked to make comments on them. In order for Salvation Army members to recognise their organisation's day-to-day life and activities more objectively, I purposefully changed their names. In so doing, I was allowing that people who were necessarily in the reported event incidentally could recognise themselves anyway. This process has two merits. Firstly, informants would approve any reference to them. Secondly, they would more broadly validate study plausibility by acknowledging it as authentic and true.

In its very essence, the topic borrows from several disciplines with different traditions and approaches to research. In this book, I have endeavoured systematically to refer to the home discipline of each topic discussed. Those are the philosophy of religion, the sociology of religion, economic philosophy, history of economic thought and accounting.

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