



Turning to religion: NGO accountability in a faith-based development organisation

Charles Antwi Owusu & Gloria Agyemang

To cite this article: Charles Antwi Owusu & Gloria Agyemang (05 Jun 2025): Turning to religion: NGO accountability in a faith-based development organisation, Accounting Forum, DOI: [10.1080/01559982.2025.2505810](https://doi.org/10.1080/01559982.2025.2505810)

To link to this article: <https://doi.org/10.1080/01559982.2025.2505810>



© 2025 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group



Published online: 05 Jun 2025.



Submit your article to this journal [↗](#)



Article views: 333



View related articles [↗](#)



View Crossmark data [↗](#)

Turning to religion: NGO accountability in a faith-based development organisation

Charles Antwi Owusu^a and Gloria Agyemang^b

^aDepartment of Economics, Finance and Accounting, Brunel Business School, Brunel University of London, UK; ^bSchool of Business and Management, Royal Holloway, University of London, UK

ABSTRACT

The purpose of this paper is to investigate whether NGO accountability processes are influenced by religion. To achieve its aim, the paper draws on interview data from officers working in a faith-based NGO in Ghana. The officers describe their work as a commission to God and argue that they are be accountable to God. Religion is employed instrumentally to gain positive beneficiary testimonies that are drawn upon for accountability purposes. Because of their faith identity, NGO officers do not negatively experience hierarchical accountability processes but rather work towards holistic accountability. Our analyses show that the NGO officers utilise religion as a strategic resource that they draw upon to gain funding. Recently some funders have turned to religious and faith-based NGOs because they believe such organisations employ a more effective approach to aid work. The work of these faith-based organisations is important as it can contribute significantly to development.

ARTICLE HISTORY

Received 27 September 2023
Accepted 10 May 2025

KEYWORDS

Holistic accountability;
identity accountability;
religion; faith-based NGO

ACCEPTED BY

Carol Tilt

1. Introduction

Recent studies by accounting and management scholars have explored complex questions concerning the role of religion, faith, and spirituality in organisations.¹ These studies demonstrate how they may shape the behaviours and activities of officers and organisations (Achilli et al., 2022; Cordery, 2015; Efferin & Hutomo, 2021; Jurkiewicz & Giacalone, 2019; Jayasinghe & Soobaroyen, 2009; McPhail & Cordery, 2019; Molisa, 2011; Kuma et al., 2023; Ongaro & Tantardini, 2024). Although prior accounting studies have looked at the influences of religion in a variety of contexts, including its roles in religious organisations such as churches, monasteries, seminaries, and religious communities (see, for example, Laughlin, 1988; Quattrone, 2004, 2015; Sadornil et al., 2022; Gomes et al., 2022), as well as in more secular organisations (Twombly, 2002;

CONTACT Charles Antwi  charlesantwiowusu@yahoo.co.uk

¹In this paper, we follow the approach taken by Ongaro and Tantardini (2024) and do not look at religion, faith, and spirituality separately.

© 2025 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group

This is an Open Access article distributed under the terms of the Creative Commons Attribution License (<http://creativecommons.org/licenses/by/4.0/>), which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited. The terms on which this article has been published allow the posting of the Accepted Manuscript in a repository by the author(s) or with their consent.

Yasin et al., 2020), there has been little research on how the religious beliefs of officers working in nongovernmental organisations (NGOs) impact accountability practices.

In this paper, we analyse how officers working in a faith-based NGO in Ghana draw upon their faith and religion to achieve and account for their development mission. The specific research question we address is: “Whether religion influences NGO accountability, and if so, how?” We respond to the request by several accounting researchers for the need to understand why social actors act, react, and interact in a particular manner (Finau et al., 2019; Fukofuka & Jacobs, 2018; Fukofuka et al., 2023)² and in this paper consider the part religion plays in this. We focus on the accountability practices of faith-based NGO officers because their actions and choice of accountability practices are important in helping the NGO meet the needs of disadvantaged people. Additionally, understanding the role religion plays in how officers act and demonstrate accountability is important because there has been a recognised “turn to religion,” (Tomalin, 2020; Wilkinson, 2022) within the development space, with international aid funders and donors delivering more development funding through faith-based organisations (FBO).³

Scholars have given several reasons for this, including the realisation of limitations associated with secularisation and economic development (Tomalin, 2020; Wilkinson, 2022). The “turn to religion” is in recognition of the fact that religious NGOs often play a major role in beneficiary societies, and working with these organisations in their communities is often the most effective way of achieving development goals (Tomalin, 2020; Wilkinson, 2022; Goris et al., 2021). Our study is important for development because in many developing countries, religion and faith are significant contexts for NGO operations. Although such religious environments may be regarded sceptically by some secular funders many more funders now recognise that the work of faith-based organisations cannot be ignored if they are to achieve their development goals. We provide empirical evidence to show how these FBOs operate and shape the development landscape. Spirituality does not merely provide a background to calculative forms of accounting and accountability, but it may also help to explain how the officers engage with projects and why they work with beneficiaries in particular ways (Achilli et al., 2022). Alleviating poverty and reducing the vulnerability of millions of people require funders to employ appropriate organisations and tools that work towards these important goals. Going forward, FBOs may become even more significant players in this arena as the achievement of the United Nations’ Sustainable Development Goals (SDGs) become more prescient.

Ghana provides a useful case study in which to investigate religion and accountability; in Ghana, religion – be it Christianity, Islam, or traditional African beliefs – dominates the national discourse and habits of the people (Owusu, 2017; Awuah-Nyamekye, 2020; Daswani, 2019). Awuah-Nyamekye (2020) has suggested that in Ghana, “Religion is real and wields much influence on human behaviour, either positively or negatively” (p. 245). Almost two-thirds of the population follow the Christian faith (Ghana Statistical Services, 2020), and our case study organisation is comprised of officers who follow Christianity.

The paper analyses interview and documentary data collected from the Ghana Adventist Development and Relief Agency (ADRA). Data was collected longitudinally in two

²We are grateful to the anonymous reviewer for alerting us to this point.

³FBOs are religious NGOs that differ from secular NGOs through their affiliation with religious structures, doctrine, or community (Clarke & Ware, 2015).

distinct periods between 2013 and 2015, and in 2022. ADRA is a faith-based, religious NGO affiliated with the Seventh Day Adventist Church (SDA International). As well as being NGO leaders, the ADRA officers interviewed are pastors, gospel workers, and leaders of the of the Adventist Church in Ghana.

We contribute to the literature on NGO accountability (Agyemang et al., 2009, 2017, 2019; Cordery et al., 2019; O'Dwyer & Boomsma, 2015; Pianezzi, 2021; Cazenave & Morales, 2021; Unerman & O'Dwyer, 2006; O'Dwyer & Unerman, 2008). Such research has emphasised hierarchical and relational accountability, where NGO officers are more concerned about showing the efficient use of resources rather than their effective use to meet the needs of beneficiaries. Holistic accountability, on the other hand, seeks to achieve accountability to all stakeholders and for values and organisational mission, tends to remain elusive. Our contribution shows that in a faith-based NGO, the religious identity and leaning of the organisation leads to a preference for holistic accountability. We show that beliefs in an accountability to God drives more holistic forms of accountability (Chu & Luke, 2022; O'Dwyer & Boomsma, 2015; Unerman & O'Dwyer, 2006; O'Dwyer & Unerman, 2008).

We also contribute to the accounting literature about the role of religion in organisations generally as well as its role in faith-based organisations, specifically (Cordery, 2015; McPhail & Cordery, 2019; Kuma et al., 2023; Owusu, 2017). Contrary to Kuma et al. (2023), religion, faith, and spirituality are shown to be enabling rather than controlling. We provide a counter argument to the sacred and secular divide that has been articulated in previous papers (Jacobs, 2005; Cordery, 2015; McPhail & Cordery, 2019). We show that in faith-based NGOs, there is no sacred and secular divide; rather, the two are enmeshed. Organisational decisions driven by the officers' religious beliefs underpin all their activities.

The paper is structured as follows. Section 2 provides a literature review that explains NGO accountability, how religion has been studied in accounting and the ways in which religion, faith, and spirituality values may impact accountability practices. We use the broad literature as a theoretical framing for the work to show how we position the paper. Section 3 then discusses the study's research methodology and context. Section 4 discusses our findings. In the last section, we provide an analysis of our findings and conclude the paper.

2. NGO accountability and religion

2.1. NGO accountability

Several concepts have emerged from accounting scholarship of NGO accountability that are pertinent to our research question (Agyemang et al., 2019, 2009, 2017; Cordery et al., 2019; Unerman & O'Dwyer, 2006; O'Dwyer & Unerman, 2008). Key concepts are hierarchical, identity, and holistic accountability.

Hierarchical accountability distinguishes upward and downward accountability to reflect the nature of the relationships between the NGO, funders and beneficiaries. Upward accountability, the relationship between the NGO and their funders, reflects the NGO obligation to report to funders on use of funding, decisions and actions, as well as performance (Unerman and O'Dwyer, 2006; O'Dwyer and Unerman, 2008).

Downward accountability is the accountability relationship between the NGO and its beneficiaries and is aimed at providing reports to encourage beneficiaries to be engaged with and empowered by the NGO development activities. Upward accountability is compliance-based, and often an imposed accountability established by donors and funders to ensure that NGOs provide reports to demonstrate the achievement of designated purposes. Some scholars have argued that where NGO funders place an over dependence on upward accountability mechanisms there may be unintended consequences due to local fund-receiving NGOs conforming to rigid and formalised procedures that limit officers' creativity (O'Dwyer & Unerman 2008; Agyemang et al, 2009; 2017; O'Dwyer & Boomsma, 2015; Yang & Northcott, 2019; Cazenave & Morales, 2021). Furthermore, restrictive upward accountability procedures tend to emphasise efficiency over effectiveness. On the other hand, consultations and engagements with NGO beneficiaries (as part of downward accountability) ensure that the effectiveness of NGO work is reflected in reports (Bawole & Langnel, 2016; Piannezzi, 2021; Dupuy et al., 2014; Agyemang et al., 2009). Conversations with, and good news and stories from and about beneficiaries play important roles in donor accountability because they provide evidence of beneficiaries' support and involvement in NGO operations (Piannezzi 2021; Yang & Northcott, 2019).

Identity forms of accountability focus on issues of accountability (such as integrity and mission) that are internal to organisations and individuals within organisations (Unerman & O'Dwyer, 2006). Chu and Luke, (2022) referred to this as internal accountability since at the core of identity accountability are managers who take responsibility for shaping their organisational values and missions. Managers feel accountable for achieving these values and missions and are motivated by ethical values and a sense of morality (Chu & Luke, 2022; Ebrahim, 2009; Fry, 1995). They also feel accountable to "their own values, mission and culture" (Yasmin et al., 2018, p. 237). O'Dwyer and Boomsma (2015) argued that within such a "felt accountability", there is less concern about how funders or principals impose accountability but rather how accountability can be used to develop a shared vision within an organisation. Felt accountability influences the internal motivations of organisational actors rather than the pressures exerted by external principals, such as funders, because managers feel responsible towards the culture and mission of the NGO. This intrinsic sense of felt responsibility mediates pressures and tensions associated with both upward and downward accountability (Agyemang, et al., 2017; Chu & Luke, 2022). Essentially, identity accountability argues that the mission and values of the NGO affects the behaviour of individuals within organisation and can influence accountability approaches.

Finally, holistic accountability refers to "broader forms of accountability for all the impacts that an NGO's actions have, or can have, on a broad range of other organisations, individuals, and the environment" (O'Dwyer & Unerman, 2008, p. 804). Holistic accountability, therefore, incorporates hierarchical accountability as well as identity accountability, and is longer term in focus instead of only reporting on the use of funds to donors. Although the term appears in several accounting papers, there is a paucity of research that develops and explains holistic accountability in detail.

These three distinct types of accountabilities – hierarchical, identity and holistic – help us to consider our research question of whether religion influences NGO accountability. Faith-based NGOs have a religious identity which may mean the organisation and its

members feel accountable for a religious mission. Religious beliefs and doctrines may be drawn upon to direct and explain actions as part of providing the account. Although all NGOs possess some aspects of operational felt and imposed accountability regimes, for workers within religious-oriented NGOs an imposed form of accountability may seem to be irrelevant (Yasmin et al., 2018). In these organisations, because of their identity, workers may feel accountable only for what they believe is the right thing to do (O'Dwyer & Boomsma, 2015). There exists a sense of responsibility that is closely linked to personal conscience driven by the adherence of the internal, moral, and ethical values of a religion (Fry, 1995).

Our case study NGO is a faith-based organisation that differs from secular NGOs because its behaviours are informed by religious principles and teachings (Clarke & Ware, 2015; Bielefeld & Cleveland, 2013). Christianity is the religion upon which the NGO is based, and as with other faith-based NGOs in Africa, spirituality is employed as a powerful resource to achieve development (Kaunda & John, 2020; Olarinmoye, 2012; Mensah-Bonsu, 2022). In this paper, we consider whether and how the religion of this faith – based organisation influences its accountability. In the next part of the literature review, we consider how religion has been studied in the accounting scholarship.

2.2. Religion, faith, and spirituality in accounting and management research

There has been some accounting scholarship that considers religion and spirituality (see for example Laughlin, 1988; Quattrone, 2004, 2015; Busco & Quattrone, 2017; Sadornil et. al., 2022; Gomes et al., 2022; Achilli et al., 2022; Carmona, & Ezzamel, 2006; Cordery 2015; Efferin & Hutomo, 2021; Jurkiewicz & Giacalone, 2019; Jayasinghe & Soobaroyen, 2009; McPhail & Cordery, 2019; Molissa, 2011; Kuma et al., 2023). Some of accounting papers have examined accounting and religion in historical contexts (Carmona, & Ezzamel, 2006; Cordery, 2015), while others have focussed on religious organisations (Laughlin, 1988; Quattrone, 2004, 2015; Busco & Quattrone, 2017; Sadornil et. al., 2022; Gomes et al., 2022). There are not many accounting studies that have considered religion and accountability as this paper seeks to do.

Cordery (2015) classified accounting and religious research into those that take either a micro-perspective or a macro-perspective. Studies that have utilised the micro-perspective approach consider accounting within religious organisations, such as churches (Laughlin, 1988) and monasteries (Busco & Quattrone, 2017). Accounting is argued to mediate between the sacred and the secular work of these religious organisations and that there is a clear sacred and secular divide. Accounting is used to manage tensions between the differing needs of religious and nonreligious stakeholders. In a recent paper that examined the Seventh Day Adventist Church, the authors argued that the sacred and secular divide is not to be fixed (Kuma et al., 2023). Rather, accounting and religion both act as controls in religious settings. The macro-perspectives lens according to Cordery (2015) considers how nonreligious organisations utilise religious ideas in their accounting and management. There are not many accounting research papers that have examined the use of religious ideas in non-religious settings (McPhail and Cordery, 2019). The NGO examined in this study is faith-based and not a religious organisation per se (like a church or a

monastery); however, according to Clarke and Ware (2015), faith-based NGOs differ from secular NGOs because they have affiliations with religious structures, doctrine, and religious communities. They may show elements of both micro (e.g. sacred and secular divide) and macro (e.g. use of religious doctrines) perspectives within their accounting and accountability practices. Our work in this paper may help to show that the micro and macro perspectives are not strictly dichotomous.

Accounting researchers have also studied religion as spirituality. Molisa (2011) introduced the notion of spirituality to accounting research. He drew from Christian, Buddhist, and Hindu theology to argue that spirituality is, in essence, about enlightenment and love and should be placed at the heart of accountability discourses (Molisa, 2011 p. 481). Spirituality leads to new forms of accounting and accountability, which he described as “awakened accounts” where accountability is removed from compliance, procedures, and the law to one where accountability is seen as love. Thus, Molisa (2011) wrote:

Accountability usually attempts to justify past actions; love simply lives in the Now. Accountability makes use of a vision of the good life and its associated ethical framework to judge whether the actions in question were consistent with them; love simply accepts what happened since this is already part of what is. (p. 475)

Similarly, Efferin and Hutomo (2021), examined spirituality in terms of happiness (following Buddhist theology), and considered how the spirituality (or happiness) of auditors and other individuals involved in an audit firm can influence the accounting firm’s performance. Through happiness – that is spirituality – the auditors, partners, and clients become interconnected. Mutual trust, compassion, and a desire to help each other develops, leading to meaningful work, which is the outcome of this happiness. Importantly, the auditors sought to do what they considered the right thing for others and the wider society.

How religion, faith and spirituality impact organisational activity has also been studied in the wider management literature. For example, Ongaro & Tantardini, (2024) explained that religion may influence organisational activities at three ⁴levels. At the micro level, religion, faith, and spirituality may explain the way employees see their organisations and how and why they behave in particular ways. At the meso level, religion, faith, and spirituality shape an organisation’s mission, values, management practices, and performance. At the macro level, religion, faith, and spirituality often act as a source of legitimacy and function as the basis of accountability.

2.3. Positioning our study

Our paper hopes to shed light on the intersection between NGO accountability and religion, faith, and spirituality. We draw on the ideas and concepts about the impact of religion from previous accounting research to examine how the Christian faith of the NGO officers influences their organisational accountability practices. For example, does a sacred and secular divide exist in FBOs as it does in churches? Is accountability explained as love or through other religious doctrines? We examine whether relational and hierarchical accountability practices change because of the faith identity of the

⁴The terms micro and macro as used by Ongaro and Tantardini (2024) differ in meaning to Cordery (2015).

NGO officers. We consider whether the Christian identity leads to a focus on mission and integrity as in identity accountability (Unerman & O'Dwyer, 2006). Our aim is to examine whether religion, faith and spirituality are mobilised for accountability purposes, and if so, how?

3. Research methodology

3.1. The case context

ADRA Ghana is a local subsidiary of a global NGO – ADRA Global – a Christian faith-based international organisation. Its motto is “justice, compassion and love”, and it delivers development assistance to communities and individuals regardless of religious association. ADRA Ghana operates with the overall mission of improving food security and reducing poverty in rural Ghana. Its stated purpose is to “serve humanity so that all might live as God intended” (ADRA Ghana website, accessed 28 June 2023). The NGO has 53 employees, including religious ministers, agriculturists, and rural development practitioners who implement programmes per donor requirements and ADRA policies.

Since 1983, ADRA Ghana has supported some of the government's national agricultural policies. One such policy in the agricultural sector is the acceleration of sustainable food security (Ministry of Food and Agriculture, MOFA, 2016). The main aspiration of the NGO is sustainable food production and poverty alleviation in rural communities, which includes the training and development of farmers as well as encouraging the adoption of sound agronomic practices to increase food production and access while ensuring household food security and marketing surpluses for income generation (ADRA website accessed 23 June 2022). ADRA provides these developmental services across all 16 administrative regions of Ghana.

Funding for the activities of ADRA derives from the international Seventh-day Adventist Church, with whom they are affiliated, and from a variety of mainly secular sources such as US funded Millennium Challenge Account programme, the European Commission, USAID, the World Food Program's Export Development and Agricultural Investment Fund. In the 2022 financial year, ADRA Ghana total funds from donors amounted to fourteen million Ghana Cedis (equivalent to USD 2.2 million) (Annual report, 2022). ADRA Ghana receives the bulk of project funding from external, secular donors through advertised contract funding.

Project objectives start with donor specifications, deliverables, and expected outcomes. Accountability reports on outcomes to donors focus on metrics that relate to the project objectives, with performance reports focusing on the desire to achieve an economic development agenda (e.g. the number of farmers trained for seed productions and acres of land treated with agro chemicals [Annual Report, 2020]). NGO managers provide ongoing project narrative reports, usually conducted quarterly and bi-annually until the projects are completed. Key strategic decisions, such as project targets and completion time, are decided by the donors. Therefore, accountability requirements from fund donors are imposed.

The paper is a part of a larger case study which explored the dynamics of accountability in two faith-based NGOs operating in Ghana. In this paper, we report on one of the NGOs,

the ADRA case study, to examine how officers working in this faith-based NGO employ religion, faith, and spirituality to undertake and account for their development activities.

3.2. Data collection

The main research objective of this paper is to examine the influence of religion on the accountability of NGO officers to their fund donors. The data collection methods used to achieve this objective relies on multiple sources of evidence, including interviews, documentary reviews and observations.

The research draws upon interviews as a way of gaining an understanding of the lived experiences, lives, and the voices of ADRA officers (Brennan, 2022). We carefully selected key informants who are directly involved in the accountability process between ADRA Ghana and their key stakeholders. The selected interviewees were divided into three distinct groups. Together these groups helped us gain insight and good understanding of the work at ADRA and their distinctive role in ADRA accountability processes and practices.

The first group were members of the NGO's top-level management team (i.e. country director, programs director, finance director, director of food security, deputy director of food security, and manager of food security). These officials supervise and lead organisational activities and are responsible for key operational decisions. From the senior level management, we learned about the strategies and vision that motivate the NGO in its operations. These people were key to the faith-based identity of ADRA. At the time of the study, each of the senior officers had over five years working experience in the NGO. The second group comprised of the NGO fieldworkers with operational responsibilities in the community level projects. This group facilitated our understanding of ADRA Ghana's workings at the community level. They also contributed to accountability reporting by reporting and providing relevant information to senior managers. The third group were donors/funders who provide funding for projects and programmes. These people also acted as evaluators of the accountability reports and monitored the activities in the communities. We interviewed the funding group to explore their engagements with ADRA and their views on accountability reports and accounts giving of projects and programmes. Although the NGO beneficiaries may seek downward accountability from officers for the use of funding from the donors (Bawole & Langnel, 2016), in our study the NGO beneficiaries were not interviewed because they were outside the scope of the study as we were primarily interested in the views and behaviours of the producers of reports.

The interviews took place during the four visits to Ghana. The initial three visits (one pilot study and two visits) were undertaken for the large project during October 2013, November 2014, and December 2015. The aim of these visits was to understand organisational contexts, examine the experiences of accountability processes and practices, and consider how they influenced the workings of the NGO workers towards achieving the organisational development mission. During these three field visits, a total number of 22 face-to-face semi-structured interviews were conducted. Three formal interviews of managers were conducted for the purpose of the pilot study. In the second set of interviews in November 2014, six interviews of top-level management and three interviews of government officers from the Department of Social Welfare. In the third set of interviews, in December 2015, 10 further interviews of managers and fieldworkers were conducted.

In 2022, the first author attended ADRA Ghana for a fourth visit and collected additional data. During the visit, we sought further clarifications on the religion and faith aspect of their work as these had featured prominently in the earlier interviews. How these influenced accountabilities to key stakeholders, including the NGO donors and funders, was probed. At the management level, a total of six interviewees were re-interviewed to seek further clarifications on the previous opinions, where contradictions were identified, or new issues emerged during the analysis of first set of data. A total of five fieldworkers were interviewed. These interviewees were the key informants relating to the research questions addressed in this paper.

Being conscious that the workings of the NGO may have changed in the intervening period⁵, we revisited our questions about accountability and achieving the mission. During the same visits, the first author interviewed three donors/funder representatives who funded ADRA food security projects. One person was interviewed from each funding group and each person was interviewed separately. The goal of these interviews was to understand donor accountability requirements. These interviews helped in collaborating the accountability responses provided earlier by the NGO officers.

Interview questions were open-ended, allowing the participants to answer according to their worldviews (Effering & Hutomo, 2021). Our initial interview questions were informed mainly by the literature on accountability. Later, as religion started to surface in the interviews, we asked questions pertaining to religion that related to the literature. A list of questions was prepared before each interview session but was used flexibly. Often, subsequent questions followed based on prior interviews that had mentioned faith. The questions asked were adjusted to the participants' specific phrases, which enabled the researchers to capture the specific contexts and meanings of participants' experiences, thoughts, and feelings (Effering & Hutomo, 2021). We have included a sample of interview questions as Appendix B. In all, a total of 36 interviews were conducted over 54 hours for this study. Each interview lasted between 45 minutes and two-and-half hours. The interviews were tape recorded and subsequently transcribed by the first author to give a "feel" for the emerging data (O'Dwyer, 2004).

To ensure interview data generated from the field is maintained or has integrity in our reporting, several of the interview quotes selected for analysis in this paper were only slightly edited for grammar. This was to ensure that the original as well as the authentic voices of the interviewees came through vividly in the study findings (Brennan, 2022). We wanted to tell the story about religion and accountability that the interviewees told us. Although several quotes were generated from the field study "in the interests of retaining the interviewee's meaning" (Brennan, 2022, p.385), for the study analysis we selected those quotations that were succinct, precise, and detailed enough with emotions or passion which garner attention. As this is a single case study, detail profiling of the interviewees was avoided to maintain anonymity. However, some details of interviewees are provided in Appendix A.

In addition to the interview data, additional data were collected from field observations. Five (5) participants' observations were conducted during the initial two field

⁵During the intervening period, the first author was in constant touch with the managers, visiting ADRA Ghana each time he travelled to Ghana. Such contacts were informal but contributed to our understanding of the NGO and its ongoing activities.

visits for the large study. In the NGO's headquarters, the first author attended the organisational meetings as an observer. He primarily undertook these observations halfway through the data collection exercise. By the time he attended the meetings, he had interviewed most of the officers. Hence, we were aware of how accountability practices were conducted in the organisation. The author sat among the NGO officers, listening and taking down notes of the items discussed (Marshall and Rossman, 2006, p. 99), but he did not participate in the discussions. Arguably, his presence did not influence the ongoing discussions, although this cannot be known for certain. The meetings usually started and ended with prayers, and there was seldom dissent shown during discussions.

In addition to interviews and observations, we also analysed data from documents and artefacts such as organisational charts, programme field manuals, annual and financial reports, programme evaluation reports, project proposals, projects strategic plans, mission statements, e-mail narratives, and archived documents of reports and newspaper articles. These documents enabled us to confirm some of the issues raised during the interview processes. Furthermore, they provided information about the perspective of the decision makers at the international headquarters and the required approach to working in local situations. Additional information was derived from an analysis of the NGO's website that showed its strategic intentions and aspirations. Although it was possible to secure copies of some documents, others were not released. The researcher could only examine the documents and take notes whilst at the organisational site. An analysis of the notes and the documents highlighted the importance the officers attached to their faith and religion.

3.3. Data analysis

We used middle range thinking (Laughlin, 1995, 2004, 2007) as our analytical approach. This analytical approach argues that all theories are skeletal and hence require empirical flesh to make them meaningful. Theory⁶ provides a language to discuss the situation, but the empirics provide meaning in the specific situation. Theory helped in our analysis and thinking by providing a language in which to discuss our empirical findings. We did not apply the theory or undertake a mapping exercise linking empirics to the theory as in quantitative research.

Our empirical findings enable us to tell the story and provide flesh to theory to gain meaning (Broadbent & Laughlin, 2013, p. 50). We argue that this is the benefit associated with employing Laughlin's middle range thinking approach. Thus, as part of the data analysis, we searched for and identified meanings by exploring the multiple roles the officers engaged in, the relationships they developed with beneficiaries and donors, and what religion and faith meant to them and their work. In effect, we used our empirics to understand how and why the officers employed religion and faith in their accountability relationships and operations.

For data analysis, we have followed Miles et al.'s (2013) and O'Dwyer's (2004) procedures of data reduction, data display, and conclusion drawing. Nvivo software was used to manage data handling during the data analysis phase. Nonetheless, as a computer

⁶Initially we employed Fry (2003) as our skeletal theory for analysis. But through constant discussion we began to hear and feel the data.

program, Nvivo did not substitute the analysis role of searching for meanings behind the given data set (Barry, 1998). However, the Nvivo was used to “pull down” key patterns and thematic areas of the data. The aim was to search for interrelationships within the data collected. We also followed an iterative process of going back and forth between concepts in the prior literature; they helped us to identified themes in our data (Brennan et al., 2013). As a research team, we engaged in constant discussion and revisited the data over an extensive period until we were confident with our analysis. However, we are mindful of the constant risk of confirmation bias in qualitative research (McSweeney, 2021) and took steps to mitigate this potential problem as much as possible.

As this research relies on one faith-based NGO, conclusions can hardly claim to be representative of all faith-based NGOs that operate across developing countries. We show types of activities and explanations through the examples given by our interviewees. The data collected is unique from our case NGO, providing a richness of detail that case study methods enable (Ryan et al., 2002).

4. Case study findings

4.1. *The Christian identity*

Although they earned salaries for their labours, the NGO officers nurtured an image of working for Christ in all their activities. The officers discussed their roles and practices in terms of the biblical principles of love and looking after one’s neighbour, as the organisational identity was one of being Christian. It was the distinctive attribute that the officers dwelt upon to explain and account for their actions.

We want to work on the [principle] that we have a duty to work for and to support the poor ... That is what Christ urges us to do for our neighbour. Christ shows us the example of this in the Bible. It means that we are doing what Jesus would have done, and that is exactly what we do here. (FW02)

Ongaro and Tantardini (2024) suggested that at the micro or individual level, religion and faith may explain why people behave in particular ways. It is demonstrated here, where individuals explained that they work to support farmers because “Christ urges” them to do so. The director in charge of food operations used Christian principles to discuss operations and called their work, a commission, which is an order from Christ. This same officer and another officer stressed the importance of following Christ’s examples.

If you identify a neighbour who is in a certain sort of distress, it is your Christian obligation to support the individual to come out of their predicaments. That is what Christ asks us to do and that drives us, it is our commission. (NM02)

We follow Christ’s example of helping those who need it most, no matter their background. That way, we demonstrate the unconditional love of Jesus. (FW03)

The faith-based religious identity that ADRA Ghana projected shaped their mission and the values that underpinned it. Our interviewees articulated a strong attachment to the development mission of the NGO. They were working to alleviate poverty by supporting poor people. According to them, this mission was dictated by their avowed faith.

Religion, faith, and spirituality can shape the organisational mission, values, management practices (Ongaro and Tantardini 2024).

Helping those who need help, especially the severely poor, and to have love for our neighbours. (NM01)

We are fair and faithful to all manner of our beneficiaries because the work we do for farmers is inspired from our heavenly father and that is what He expects us to do. (FW08)

Piannuzzi (2021) suggests that an organisational identity is a key characteristic of an NGO's accountability. It explains who the NGO officers are accountable to, for what, and in what ways. Similarly, Unerman and O'Dwyer (2006) suggested that where an NGO has an identity that motivates their work, such identity may also influence how they respond to public scrutiny and accountability requirements. We see this in our case study where the Christian identity leads to an accountability to God that we explain further in the next section.

4.2. An accountability to God for performance

As an NGO, ADRA Ghana worked on funded projects that specified expected performance for which they were accountable. For example, on one project proposal the activities and performance are stated as follows:

ADRA will train the farmers in Business Development Skills and provide them with technical training for them to improve their productivity and production. ADRA will also train the operators and their credit officers on credit / loan management and recovery to ensure very high recovery rates. (project proposal A, p.3)

ADRA will provide starter pack support comprising improved seeds and fertilizers to 3,000 farmers in Zabzugu-Tatale, Yendi, East Gonja, and West Mamprusi district. (project proposal A, page 1)

As part of their accountability to funders, the officers would have to explain the number of farmers they have trained and supported. Just as the officers used the language of faith to explain how they worked, they also discussed accountability in terms of faith. For example, these quotes show the development mission and accountability being linked to God and faith:

... in our communities' projects, the love from God is what we pass on to the needy and the poor farmers in society and we know we will account to God on that. (FW01)

We follow Bible principles of honesty, truthfulness and integrity and love for one another. As such, we avoid the issue of trying to cut corners for our own benefits... We ensure that the resources are spent on people for whom the project intervention is taken place. (NM05)

The officers associated performance with showing God's love and being accountable to God for that performance, which was the project intervention. To the officers, being accountable for their work meant being honest and working with integrity because of their faith. They sensed and felt accountable for the beneficiaries' welfare as well as to God. Achilli et al. (2022) argued that spirituality forms more than just the background

for calculative accountability, as it also enables the sentient (the feeling) aspect of accountability to prevail.

Accountability for the development project goals derived from and was intertwined with and driven by accountability to God. The officers did not separate the sacred (following biblical principles and showing love) from the secular aspects of undertaking the project work and providing an account for the work. The secular aspects of their work (including the upward accountability reporting on how funding resources were utilised) was part and parcel of their sacred responsibility.

The sacred and the secular seemed to work together and were not separate as other accounting research in religious contexts has suggested (Laughlin, 1988; Cordery, 2015; Kuma et al., 2023). ADRA's religious beliefs provided a guide for what is considered acceptable behaviour and hence the motivation to work (Yasmin et al., 2018). These views were projected in the documents we reviewed. For example, in these two following statements, we see the religious values underpinning the NGO work and accountability being connected with love (Molisa, 2011)

Over the years, we continue to put smiles on people's faces, making people aware we love and care for their welfare ... (Annual Report, 2014)

In a world where sustainable change is paramount, ADRA Ghana remains committed to its purpose—to serve humanity so all may live as God intended—by transforming lives and communities, one step at a time (Annual Report, 2022).

Accountability was seen and felt as a personal accountability to God. One senior manager proudly explained that her religious beliefs provided her with a *sense of assurance* that one day her efforts of making a difference in people's lives would guarantee her a place *in heaven* as a judgement day reward. The effective use of resources from the donors is important and necessary and they argued that an *inefficient use of resources has a consequence on God's judgement day* (NM04).

The officials believed that on judgement day God will demand accountability on how one offered to help *others in need and the vulnerable in societies* (NM06). Thus, the act of doing right to alleviate poverty is part of working for God, since workers' actions *are preserved in the heavenly records* (NM02). One fieldworker (FW04) explained this accountability as being *God's steward*. Others made the following comments:

On the judgement day I know God will be rewarding me and my colleagues for the good work that we have been doing to the community. (FW06)

There is a reward for heaven that we anticipate for the 'good work that we are all doing here, and we want to avert [from] 'feeling guilty' and not miss the 'heavenly call'. (FW10)

Although NGO workers undertake field operations for the economic growth and economic benefit success of farmers, for which they earn a salary, a sense of a higher power calling was the source of the motivation and inspiration for their performance. It made them feel responsible and accountable; they seemed to believe it gave them purpose in life when they showed love and created happiness (Molisa, 2011; Efferin & Hutomo, 2021). Spiritual beliefs and religion were seen as resources to be employed for development purposes (Kaunda & John, 2020; Awuah- Nyamekye, 2020).

Conversely, the approach the officers describe of employing faith to achieve development goals could also be evidence of instrumentalism, where the officers purposely employ faith as a resource to gain funding. Several officers signal the importance of meeting the upward accountability requirements; although there was a professed accountability to God, there was recognition of the accountability to the donor. For example, the country director stated:

Every quarter [as NGO officers] we are mandated to submit our reports to the donor for them to review. Where they are satisfied then we submit our invoice for payment. There are severe legal issues. ADRA Ghana be sued. There are stringent structures that must be followed (NM01).

We analyse upward and downward accountability processes further to assess the extent of instrumentality and consider whether the tension lies between the sacred accountability and the more secular mundane upward accountability process.

4.3. Holistic accountability rather than hierarchical accountability

Once funding for projects is granted, the typical upward accountability process come into force (Agyemang, et al., 2009, 2017, 2019). There are formal requirements for ADRA Ghana to report on how donor monies have been spent. They include regular reporting and monitoring and evaluation of financial and operational outcomes at the end of projects.

Projects come with expected specifications and deliverables that are prescribed by a contracted donor. There is a result framework expected and project objectives. The objectives start with agreed activities that need to be done. These activities when put in place will need to show the expected outcomes. We don't normally have the right to change what is agreed with the contracted donor. (NM02)

The NGO officers commented on the importance of meeting the objectives and outcomes stated in project contracts. They recognised the risks associated with not meeting outcomes as they would lose funding. For example, this donor representative suggests that funds could be clawed back.

Now, the fact is that, if they fail to achieve the agreed mandate in the initial project proposal, then we have every right to ask for refund of every dollar they [NGO] have failed to utilise for the benefit of the farmers (FD 01).

If the donors release funds ... , we must give report by way of how the money was spent. We must give a true reflection of how farmers have benefited from our projects. (NM03)

It was imperative to meet the specified outcomes, and the officers were clear about this as shown in the above quote from NM03. Prior research suggests that responses NGO officers make to upward accountability demands are varied (Agyemang et al., 2017; Kearns, 1994). Cazenave and Morales (2021), for example, explained three such responses as auditability, purification, and performance. In auditability, officers fully prepare for the burden of evaluations by ensuring that they make themselves auditable. Second, to manage the anxiety associated with evaluation, the organisation works to "purify" itself by focussing on and responding to the key targets that evaluators demand. Finally, in terms of performance, NGOs begin to operate in managerialist

ways as corporatised NGOs. Our NGO workers did not show anxiety in meeting the evaluations and other accountability requests. Their responses are more nuanced and strategic in approach.

The first strategic response our evidence demonstrates is the officers creating a cordial working relationship between themselves and the monitoring and evaluation teams. NM03 and NM05 described their working relationship with as “very collegial and trusting”, indicating close working relationships. The possible constraint of having to comply with upward accountability requirements is turned into a way of working, where accountability can be founded on trust (Cazenave and Morales, 2021). NGO officers stated that they worked with donors’ representatives (the evaluation teams) together as stakeholders with a shared sense of purpose and commitment to achieve the donors’ food security mission. For example, one senior manager stated:

I have been here for a very long time, [...]. I can tell you that it’s almost like a family here, and so we are able to balance mission accomplishment with our core values (NM05).

The core values being referred that the officers believed in are those Christian values of respect, care, and love for “needy farmers”. Balancing the mission suggests achieving and reporting on the development goals to the satisfaction of donors. By strategically working to create familial relationships, the officers implied that they did not see upward accountability demands as stifling (Agyemang et al., 2017; Chu and Luke, 2022). Additionally, the officers did not separate upward accountability from downward accountability and seemed to discuss them together as being accountable.

I can confirm that we do not joke with the donors’ vision for the communities. In fact, they provide us with the resources, and we have no choice than to implement their vision for these communities. They provide us the money and so we are accountable to them. (NM02)

Donors provided funding to achieve a vision for the communities for which accountability was necessary. Attesting to meeting development mission, the needs of the communities, core values, and donor vision seem to suggest that the NGO officers take a more holistic approach to accountability. Agyemang et al (2019) have argued that holistic accountability combines hierarchical accountability with identity accountability to enable accountability to a wide range of stakeholders and for a variety of missions. Although the accounting literature has tended to discuss a separation between upward, downward accountability, and identity accountability, this did not seem to be happening in this faith-based NGO.

In their annual reports, ADRA Ghana officers specified that targets were met, and local people were involved in the processes.⁷ In effect, the donor development goals, economic goals and person-centred goals were being met by this FBO (Tomalin, 2020; Wilkinson, 2022).

The involvement of beneficiaries in providing evidence to donors seemed to be another strategic approach of the faith-based NGO. It could also be argued to be an instrumental approach that draws on the faith of the officers and the NGO to gain validity and legitimacy for their work. For example,

⁷ADRA Ghana has assisted over two million farmers and their households in approximately 2,000 communities in agriculture and food security (Annual report 2022). The BAAT project financed by the EU and ADRA UK has led to 14966 beneficiaries gaining a livelihood in cashew nut production: beneficiary incomes in the cashew industry have grown by 30% (ADRA Ghana website accessed on 17 August, 2023).

To have evidence and disclosures from the beneficiaries themselves is a clear showcase of the successes of our projects. It is also a proof of productivity. (FW01)

Officers commented on farmers praising their work and said this was because of the love they showed. For example, a fieldworker (FW03) argued:

Some of the beneficiaries say that we are different because we are guided by our faith and values while doing our work. So, we are driven by our beliefs to do for needy people what they cannot do for themselves, but what we can do for them.

The fact that the beneficiaries recognised ADRA Ghana as different arguably suggests that the fieldworkers have been able to employ their Christian beliefs to give the impression of working with care and love to meet beneficiary needs.

They say we care, and we listen to their concerns. (FW04)

Officers drew on their faith and worked vocationally for beneficiaries with accountability towards their mission, leading to improved performance in terms of physical outputs, for which the beneficiaries provided supportive testimonies for upward performance reporting. Achilli et al. (2022), citing McKernan, (2012) suggested that “Testimony is a personal voice which opens a relationship with “the other” that calculative forms of accountability do not” (p. 509). Testimonies “are personal stories that share an individual’s experiences with faith and how it has impacted their lives” (Gurning & Windarti, 2023, p. 101) and are associated with many religious practices.

It is not surprising that the ADRA officers employed this as part of their holistic accountability approach. Upward accountability to donors is often associated with calculative forms of accountability, rules, and adherence to regulations to assess performance (Agyemang et al., 2009, 2017, 2019). Sanctions are applied when funds are not spent for the designated purposes (Najam, 1996; O’Dwyer & Boomsma, 2015; Cazenave & Morales, 2021). Our findings show an interesting departure from typical upward accountability tensions because the dissemination of beneficiaries’ testimonies contributed valuable nonfinancial performance information that eased possible tensions.

This focus on the “other” by NGO officers may be a direct consequence of their faith identity (Pianezzi, 2021) and on employing faith strategically. The interactions between NGO workers, donor representatives, and beneficiaries represented service outcome reporting to donors, or a form of “awakened accounts” (Molisa, 2011) and a membership mode of accountability (Fry, 2003), as well as holistic accountability (Unerman & O’Dwyer, 2006; O’Dwyer & Unerman, 2008).

Donor representatives (FD01; FD02; FD03) agreed that an effective approach for communicating project outcomes (i.e. upward accountability to donors) was to pay attention to what beneficiaries say about the extent to which “deliverables or project goals have been met”. Donor requirements included capacity building at the grassroots level and meeting targets for agricultural production. The evaluation teams did not take the officers reports on face value and visited the villages to evaluate them.

We ensure our representatives go out there to the communities to speak to the farmers on how these have been helped. All stakeholders [NGO managers, beneficiary farmers, the community representatives] are interviewed on the impact that these projects are making.

We really want to see how these projects are helping farmers. We ensure that they provide photographic evidence on these reports. (FD02)

Donor representatives (FD01; FD02; FD03) knew about ADRA Ghana's internal religious values and stressed how those values aligned with their vision of economic growth, poverty alleviation, and the preferred people centred approach to development. They emphasised that donors recognised the fieldworkers' honesty and moral ethics. Donor representatives suggested that ADRA Ghana's staff have a strong sense of empathy towards farmers, and they listen and respond swiftly to their concerns.

This creates an enabling and effective working relationship with the donors, facilitating the discharge of accountability. Ongaro and Tantardini (2024) suggest that religion, faith, and spirituality at the macro level, where the views of all stakeholders are considered, act as a source of legitimacy and accountability. All the stakeholders confirmed religion and faith to be enabling rather than controlling, allowing them to work together in a holistic manner (Kuma et al., 2023).

5. Discussion and conclusions

This study is unique in drawing upon the NGO accountability literature and on what we know about religion, faith, and spirituality from accounting and management literature to examine how religion impacts the accountability practices of ADRA Ghana, a faith-based NGO. We contribute to the literature by showing how and why NGO accountability is influenced by religious beliefs of the NGO officers.

We find three main means by which religion impacts accountability in a faith-based NGO. First, the Christian beliefs created an identity for the NGO. This finding is important, as identity has been argued to be significant in explaining accountability in terms of for what, to whom, and in what ways an individual or organisation is accountable (Pianezzi, 2021; Unerman & O'Dwyer 2006). The Christian identity meant the NGO looked upon its work as fulfilling a God-given mandate. This mandate was to help poor people and to alleviate poverty. The Christian identity led to fieldworkers employing their spiritual beliefs and practices (prayers and devotions) as resources to harness for development purposes.

Having a strong identity may also explain to whom organisations believe they are accountable (Pianezzi, 2021). This was the second influence of religion we identified. Because officers considered their work a commission to God, their primary accountability was argued as an accountability to God. They linked this accountability to God quite instrumentally to the belief that they are doing God's work, for which they will gain future heavenly rewards. Our findings reveal practices that are significantly shaped and influenced by the feeling of being personally accountable to God. Felt accountability was directly related to possible future rewards from God. However, the sacred duty of being accountable to God was not seen separately from their day-to-day practices. Accountability to God required accountability for performance on earth to ensure the earning of rewards in heaven. There was no evidence of a sacred and secular divide.

Finally, although NGO accountability has been argued in the literature to exist in hierarchical form as upward and downward accountability, our findings suggest that in faith-based NGOs a more holistic approach to accountability is evident. Holistic

accountability, the broader form of accountability, is concerned with both hierarchical and identity accountability, reporting on use of funding as well as the achievement of integrity, mission, and performance to a broad range of stakeholders (O'Dwyer & Unerman, 2008). In this case, we see upward, and downward accountability enmeshed. The officers see themselves as members of an NGO family (workers, beneficiaries, and donors) all working towards the development mission. This directs their accountability approaches (for example the use of testimonies in upward accountability reports and for evaluation). Thus, unlike previous research that demonstrated several negative impacts of upward accountability (Booth, 1993; Hardy & Ballis, 2013; Agyemang et al., 2017), we argue that the NGO officers' faith reduces the negative feelings associated with upward accountability, as religion, faith, and spirituality constitute a resource that enables NGO workers to justify their performance and provide holistic accounts about it. Faith and religious values enabled more holistic accountability processes and facilitated the development mission. Kaunda and John (2020, p. 70) argued that development in African contexts includes a spiritual dimension, where both religion and development have the same objective of enhancing the quality of life of Africans. Development is seen as holistic and does not separate the spiritual from the material. We see this in our case study.

However, this holistic accountability was a strategic approach to accountability enabled by religious beliefs. Our fieldworkers were very clear about needing financial resources from external donors. Providing the upward accountability reports to donors (and following the associated with rules and regulations) to demonstrate performance and the use of funding was very important, necessary, and part of their work (Agyemang et al., 2009). A lack of funding and poor accountability could constrain activities and lead to sanctions (O'Dwyer & Boomsma, 2015). NGO officers were not naive about the need for funding their activities. With that said, the NGO officers recognised the reality on the ground that religion could play a key role in acquiring funding.

Due to this reality, the NGOs relied on religion and faith to help them gain funding. The country manager of ADRA Ghana argued that "We need religious values because they help with our operations to achieve donors' vision" (NM01), suggesting that religion and faith were strategically being used to ensure ongoing financial support from donors. Arguably, by projecting their spirituality, they could be assured of ongoing funding. Paradoxically, while funders have turned to religious NGOs as they seek people-centred development, we can observe FBOs also recognising the importance of employing faith for gaining financial resources (Tomalin, 2020; Wilkinson, 2022).

We contribute empirically to the literature by showing that the relationship between religion, faith, spirituality, and accountability may be more nuanced than shown in previous studies. Several studies in accounting have argued that religious organisations tend to focus on promoting sacred agendas (Laughlin, 1988; Busco & Quattrone, 2017; Kuma et al., 2023). For faith-based NGOs, our findings suggest otherwise. These organisations are not religious organisations such as churches and monasteries, but are affiliated to religious organisations, follow religious doctrines, and project an identity of faith. Possibly their situation as *faith-based* enables them to be more strategic and instrumental allowing them to draw upon the sacred to achieve the secular. Religion, faith, and spirituality are used as a resource to help achieve performance and support accountability processes. Our field workers considered themselves more effective than secular NGOs; but arguably,

religion was being employed instrumentally, and officers were self-serving by using their faith to draw commendations and testimonies from the beneficiaries for inclusion in accountability reports. This is difficult to untangle because the officers would strongly defend their approaches. Other researchers have argued that the turn to religion is also evidence of religion being instrumentalised by funders to achieve neoliberal development goals (Tomalin, 2020).

We also make a theoretical contribution by showing the nature of identity accountability and holistic accountability and the connection between them. Unerman and O'Dwyer (2006) argued that where there are strong organisational identities, identity forms of accountability develop that tend to focus on issues of accountability (such as integrity and mission) that are internal to organisations and individuals within the organisation. Accountability to other external stakeholders tends to be underplayed. Our findings suggest otherwise, with the NGO's Christian religious identity being employed to encourage a more holistic accountability (O'Dwyer & Unerman, 2008). Such holistic accountability goes beyond hierarchical relational accountability to an accountability that is broad and all encompassing. Holistic accountability focuses on all stakeholders (not just internal or external) and employs both quantitative and qualitative information to consider the impact of the NGO in the long term.

There are limitations to this study. Being a single case study, the results are not generalisable. However, the themes extracted, such as accountability to God and holistic faith-based accountability could inform other cases studies and we encourage further studies into these themes. We also recognise that the concepts of religion, faith, and spirituality are not the same. Some scholars consider religion to be the broader concept whilst others consider spirituality as the broader concept. We see them as complementary and interdependent. Further work that seeks to separate them would usefully help develop our understanding of accountability in a faith-based NGO "that derives inspiration and guidance for its activities from the teachings and principles of a faith" (Olarinmoye, 2012, p. 69).

We recognise that faith-based NGOs are socially constructed and influenced by the capitalist ideologies surrounding them and thus are constrained by these structures. The officers are complex as people, struggling with lives, constraints, and feelings other than spirituality. They argue that they are devout and faithful, but we know that not all professed Christians or religious people live according to their faith. We note that members in religious and spiritual organisations have lapses and suffer from human fallibility that leads to the contemporary failures associated with NGOs (corruption, misuse of funds, dishonesties etc). We also recognise that the NGO officers are employees and although they claim to be driven by faith, they are also paid to work on projects and to account for them. With or without their religion, they are required to work on development activities to earn their salaries.

We have focused on a faith-based NGO that draws on Christianity. Further work is needed on other faiths to consider how those faiths may impact accountability practices. Most religions profess love, good neighbourliness, morality, and integrity; thus, our findings may not be unique to the Christian faith. Furthermore, research suggests that people who work in NGOs strive to be trustworthy, and our results may not relate just to faith-based NGOs (Yang & Northcott, 2019).

Based on our study, we cannot distinguish individual personal values and commitment from the philosophy of doing good. The NGO officers working in ADRA Ghana provide a compelling narrative about how they work through religion to achieve their development mission and how they account for the use of funds.

There are several sub-Saharan African countries and other developing countries where religion continues to be a significant and dominant influence of social and economic activities. While economically advanced countries may be operating in a post secular environment, the role of religion in developing countries should not be ignored. Further research is needed to examine how local faith actors in other countries attempt to employ religion to shape and provide accountability for development.

Acknowledgements

Earlier versions of the paper were presented at the Economics & Finance Department Advisory Board meeting, Brunel University London, 19th May 2022; British Accounting and Finance Association (BAFA) Conference, Birmingham, April 2019; 9th Doctoral and Early Career Researchers Summer School in Management Accounting, Certosa di Pontignano – Siena, Italy, 15th – 18th July 2018. We are grateful for the valuable feedback received from three anonymous reviewers. Their suggestions helped shaped the paper. Finally, we would like to acknowledge our interviewees for their time and cooperation. Usual disclaimer applies.

Disclosure statement

No potential conflict of interest was reported by the author(s).

Data availability statement

The data that support the findings of this study are available from the corresponding author upon reasonable request.

References

- Achilli, G., Busco, C., & Giovannoni, E. (2022). Accounting for the “transcendent self”: Spirituality, narcissism, testimony and gift. *Accounting, Auditing & Accountability Journal*, 35(2), 492–517. doi:10.1108/AAAJ-12-2019-4360
- Adventist Development and Relief Agency (ADRA), Ghana. Retrieved June 23, 2022, from <https://ghana.adra.cloud/our-story/about-us/>
- Agyemang, G., Awumbila, M., Unerman, J., & O'Dwyer, B. (2009). *NGO accountability and aid delivery* (ACCA Research Report). Certified Accountants Educational Trust (ACCA).
- Agyemang, G., O'Dwyer, B., & Unerman, J. (2019). NGO accountability: Retrospective and prospective academic contributions. *Accounting, Auditing & Accountability Journal*, 32(8), 2353–2366. <https://doi.org/10.1108/AAAJ-06-2018-3507>
- Agyemang, G., O'Dwyer, B., Unerman, J., & Awumbila, M. (2017). Seeking “conversations for accountability”: Mediating the impact of non-governmental organization (NGO) upward accountability processes. *Accounting, Auditing & Accountability Journal*, 30(5), 982–1007. doi:10.1108/AAAJ-02-2015-1969
- Awuah-Nyamekye, S. (2020). The interplay between religion and development in Ghana. In E. Chitando, M. R. Gunda, L. Togarasei, C. J. Kaunda, S. F. John, T. A. Chimuka, & C. Mwandayi (Eds.), *Religion and development in Africa* (pp. 243). University of Bamberg Press.

- Barry, C. A. (1998). Choosing qualitative data analysis software: Atlas/ti and Nudist compared. *Sociological Research Online*, 3(3), 16–28. doi:[10.5153/sro.178](https://doi.org/10.5153/sro.178)
- Bawole, J. N., & Langnel, Z. (2016). Downward accountability of NGOs in community project planning in Ghana. *Development in Practice*, 26(7), 920–932. doi:[10.1080/09614524.2016.1210094](https://doi.org/10.1080/09614524.2016.1210094)
- Bielefeld, W., & Cleveland, W. S. (2013). Defining faith-based organizations and understanding them through research. *Nonprofit and Voluntary Sector Quarterly*, 42(3), 442–467. doi:[10.1177/0899764013484090](https://doi.org/10.1177/0899764013484090)
- Booth, P. (1993). Accounting in churches: A research framework and agenda. *Accounting, Auditing & Accountability Journal*, 6(4), 37–67. doi:[10.1108/09513579310045684](https://doi.org/10.1108/09513579310045684)
- Brennan, N. M. (2022). Methodological insights: Interview quotations in accounting research. *Accounting, Auditing & Accountability Journal*, 35(9), 382–411. doi:[10.1108/AAAJ-06-2022-5843](https://doi.org/10.1108/AAAJ-06-2022-5843)
- Brennan, N. M., Merkl-Davies, D. M., & Beelitz, A. (2013). Dialogism in corporate social responsibility communications: Conceptualising verbal interaction between organisations and their audiences. *Journal of Business Ethics*, 115(4), 665–679. doi:[10.1007/s10551-013-1825-9](https://doi.org/10.1007/s10551-013-1825-9)
- Broadbent, J., & Laughlin, R. (2013). *Accounting control and controlling accounting: Interdisciplinary and critical perspectives*. Emerald Group Publishing.
- Busco, C., & Quattrone, P. (2017). In search of the “Perfect One”: How accounting as a maieutic machine sustains inventions through generative ‘in-tensions’. *Management Accounting Research*.
- Carmona, S., & Ezzamel, M. (2006). Accounting and religion: A historical perspective. *Accounting History*, 11(2), 117–127. doi:[10.1177/1032373206063109](https://doi.org/10.1177/1032373206063109)
- Cazenave, B., & Morales, J. (2021). NGO responses to financial evaluation: Auditability, purification and performance. *Accounting, Auditing & Accountability Journal*, 34(4), 731–756. doi:[10.1108/AAAJ-01-2020-4397](https://doi.org/10.1108/AAAJ-01-2020-4397)
- Chu, V., & Luke, B. (2022). “Felt responsibility”: A mediator for balancing NGOs’ upward and downward accountability. *Journal of Accounting & Organizational Change*, 18(2), 260–285. doi:[10.1108/JAOC-05-2020-0057](https://doi.org/10.1108/JAOC-05-2020-0057)
- Clarke, M., & Ware, V. A. (2015). Understanding faith-based organizations: How FBOs are contrasted with NGOs in international development literature. *Progress in Development Studies*, 15(1), 37–48. doi:[10.1177/1464993414546979](https://doi.org/10.1177/1464993414546979)
- Cordery, C. (2015). Accounting history and religion: A review of studies and a research agenda. *Accounting History*, 20(4), 430–463. doi:[10.1177/1032373215610590](https://doi.org/10.1177/1032373215610590)
- Cordery, C., Belal, A. R., & Thomson, I. (2019). NGO accounting and accountability: Past, present and future. *Accounting Forum*, 43(1), 1–15. doi:[10.1080/01559982.2019.1593577](https://doi.org/10.1080/01559982.2019.1593577)
- Daswani, G. (2019). Ordinary ethics and its temporalities: The Christian God and the 2016 Ghanaian elections. *Anthropological Theory*, 19(3), 323–340. doi:[10.1177/1463499619832116](https://doi.org/10.1177/1463499619832116)
- Dupuy, K. E., Ron, J., & Prakash, A. (2014). Who survived? Ethiopia’s regulatory crackdown on foreign-funded NGOs. *Review of International Political Economy*, 22(2), 419–456. doi:[10.1080/09692290.2014.903854](https://doi.org/10.1080/09692290.2014.903854)
- Ebrahim, A. (2009). Placing the normative logics of accountability in “thick” perspective. *American Behavioural Scientist*, 52(6), 885–904. doi:[10.1177/0002764208327664](https://doi.org/10.1177/0002764208327664)
- Efferin, S., & Hutomo, C. C. (2021). Spirituality, happiness and auditors’ commitment: An inter-being perspective. *Accounting, Auditing & Accountability Journal*, 34(4), 701–730. doi:[10.1108/AAAJ-01-2020-4385](https://doi.org/10.1108/AAAJ-01-2020-4385)
- Finau, G., Jacobs, K., & Chand, S. (2019). Agents of alienation: Accountants and the land grab of Papua New Guinea. *Accounting, Auditing and Accountability Journal*, 32(5), 26. doi:[10.1108/AAAJ-10-2017-3185](https://doi.org/10.1108/AAAJ-10-2017-3185)
- Fry, L. W. (2003). Toward a theory of spiritual leadership. *The Leadership Quarterly*, 14(6), 693–727. doi:[10.1016/j.leaqua.2003.09.001](https://doi.org/10.1016/j.leaqua.2003.09.001)
- Fry, R. E. (1995). Accountability in organizational life: Problem or opportunity for non-profit? *Non-profit Management and Leadership*, 6(2), 181–195. doi:[10.1002/nml.4130060207](https://doi.org/10.1002/nml.4130060207)

- Fukofuka, P., & Jacobs, K. (2018). Accounting as capital and doxa: Exploring power and resistance in World Bank projects in Tonga. *Accounting, Auditing & Accountability Journal*, 31(2), 608–625. doi:10.1108/AAAJ-10-2015-2257
- Fukofuka, P., Scobie, M., & Finau, G. (2023). Indigenous practices of accounting on the ground: A Bourdieusian perspective. *Accounting, Auditing & Accountability Journal*, 36(1), 96–119. doi:10.1108/AAAJ-11-2021-5529
- Ghana Statistical Service. (2020). *Population and housing census report regional office, Accra*. Retrieved February 20, 2022, from <https://statsghana.gov.gh>.
- Gomes, D., Maran, L., & Araújo, D. (2022). Accounting in the organisation and life of a religious institution: The Monastery of Santa Ana in the eighteenth century. *Accounting History*, 27(4), 607–638. doi:10.1177/10323732221095628
- Goris, Y., Lacey, N., & Kapazoglou, M. (2021). *Working with faith-based actors for development*. thebrokeronline.eu.
- Gurning, L., & Windarti, M. T. (2023). Christian religious education, testimony, and technology: A holistic approach to Christian education. *Jurnal Kadesi*, 5(2), 99–108. doi:10.54765/ejurnalkadesi.v5i2.69
- Hardy, L., & Ballis, H. (2013). Accountability and giving accounts: Informal reporting practices in a religious corporation. *Accounting, Auditing & Accountability Journal*, 26(4), 539–566. doi:10.1108/09513571311327453
- Jacobs, K. (2005). The sacred and the secular: Examining the role of accounting in the religious context. *Accounting, Auditing & Accountability Journal*, 18(2), 189–210.
- Jayasinghe, K., & Soobaroyen, T. (2009). Religious “spirit” and peoples’ perceptions of accountability in Hindu and Buddhist religious organizations. *Accounting, Auditing & Accountability Journal*, 22(7), 997–1028. doi:10.1108/09513570910987358
- Jurkiewicz, C. L., & Giacalone, R. A. (2019). Spirituality and the workplace. In L. Zsolnai, & B. Flanagan (Eds.), *The Routledge international handbook of spirituality in society and the professions* (pp. 259–265). Routledge.
- Kaunda, C. J., & John, S. F. (2020). Religion and development in Africa – A critical analysis. In E. Chitando, M. R. Gunda, L. Togarasei, C. J. Kaunda, S. F. John, T. A. Chimuka, & C. Mwandayi (Eds.), *Religion and development in Africa* (pp. 59). University of Bamberg Press.
- Kearns, K. P. (1994). The strategic management of accountability in nonprofit organizations: An analytical framework. *Public Administration Review*, 54(2), 185–192. doi:10.2307/976528
- Kuma, C., Fukofuka, P., & Yong, S. (2023). Accounting and religious influence in the seventh day Adventist church in the Pacific islands. *Pacific Accounting Review*, 35(5), 773–799. doi:10.1108/PAR-03-2021-0040
- Laughlin, R. C. (1988). Accounting in its social context: An analysis of the accounting systems of the Church of England. *Accounting, Auditing & Accountability Journal*, 1(2), 19–42. doi:10.1108/EUM0000000004622
- Laughlin, R. (2007). Critical reflections on research approaches, accounting regulation and the regulation of accounting. *British Accounting Review*, 39(4), 271–289. doi:10.1016/j.bar.2007.08.004
- Laughlin, R. (2004). Putting the record straight: A critique of ‘methodology choices and the construction of facts: Some implications from the sociology of knowledge’. *Critical Perspectives on Accounting*, 15(2), 261–277. doi:10.1016/S1045-2354(03)00070-4
- Laughlin, R. (1995). Empirical research in accounting: Alternative approaches and a case for “middle-range” thinking. *Accounting, Auditing & Accountability Journal*, 8(1), 63–87. doi:10.1108/09513579510146707
- Marshall, C., & Rossman, G. (2006). *Designing qualitative research* (4th ed.). Sage.
- McKernan, J. F. (2012). Accountability as aporia, testimony, and gift. *Critical Perspectives on Accounting*, 23(3), 258–278. doi:10.1016/j.cpa.2011.12.009
- McPhail, K., & Cordery, C. J. (2019). Theological perspectives on accounting: Worldviews don’t change overnight. *Accounting, Auditing & Accountability Journal*, 32(8), 2330–2352. doi:10.1108/AAAJ-03-2018-3415

- McSweeney, B. (2021). Fooling ourselves and others: Confirmation bias and the trustworthiness of qualitative research – Part 1 (the threats). *Journal of Organizational Change Management*, 34(5), 1063–1075. doi:[10.1108/JOCM-04-2021-0117](https://doi.org/10.1108/JOCM-04-2021-0117)
- Mensah-Bonsu, E. A. (2022). Systematic literature review on the Christian ethics and the Ghanaian working culture. *International Journal of Social Science and Human Research*, 5(12), 5938–5948.
- Miles, M. B., Huberman, M., & Saldaña, J. (2013). *Qualitative data analysis: A methods sourcebook* (3rd ed.). Sage.
- Ministry of Food and Agriculture, Ghana Policy Document. (2016).
- Molisa, P. (2011). A spiritual reflection on emancipation and accounting. *Critical Perspectives on Accounting*, 22(5), 453–484. doi:[10.1016/j.cpa.2011.01.004](https://doi.org/10.1016/j.cpa.2011.01.004)
- Najam, A. (1996). NGO accountability: A conceptual framework. *Development Policy Review*, 14(4), 339–354. doi:[10.1111/j.1467-7679.1996.tb00112.x](https://doi.org/10.1111/j.1467-7679.1996.tb00112.x)
- O'Dwyer, B., & Boomsma, R. (2015). The co-construction of NGO accountability: Aligning imposed and felt accountability in NGO-funder accountability relationships. *Accounting, Auditing and Accountability Journal*, 28(1), 36–68. doi:[10.1108/AAAJ-10-2013-1488](https://doi.org/10.1108/AAAJ-10-2013-1488)
- O'Dwyer, B., & Unerman, J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33(7-8), 801–824. doi:[10.1016/j.aos.2008.02.002](https://doi.org/10.1016/j.aos.2008.02.002)
- O'Dwyer, B. (2004). Qualitative data analysis: Illuminating a process for transforming a 'messy' but 'attractive' 'nuisance'. In C. Humphrey, & B. H. Lee (Eds.), *The real-life guide to accounting research: A behind-the-scenes view of using qualitative research methods* (pp. 391–407). Elsevier.
- Olarinmoye, O. O. (2012). Faith and accountability in international development: A study of the Global fund. In *4th Global Leaders Fellowship Colloquium* (pp. 13–15).
- Ongaro, E., & Tantardini, M. (2024). Religion, spirituality, faith and public administration: A literature review and outlook. *Public Policy and Administration*, 39(4), 531–555. doi:[10.1177/09520767221146866](https://doi.org/10.1177/09520767221146866)
- Owusu, C. A. (2017). *Accountability in NGOs: Evidence of two Christian faith-based Organizations in Ghana* [Unpublished doctoral dissertation]. Royal Holloway University of London.
- Pianezzi, D. (2021). We are what we tell: An enquiry into NGOs' organizational identity and accountability. *Accounting, Auditing & Accountability Journal*, 34(8), 1824–1850. doi:[10.1108/AAAJ-06-2020-4647](https://doi.org/10.1108/AAAJ-06-2020-4647)
- Quattrone, P. (2004). Accounting for God: accounting and accountability practices in the Society of Jesus (Italy, XVI – XVII centuries). *Accounting, Organizations and Society*, 29(7), 647–683. doi:[10.1016/j.aos.2004.03.001](https://doi.org/10.1016/j.aos.2004.03.001)
- Quattrone, P. (2015). Governing social orders, unfolding rationality, and Jesuit accounting practices: A procedural approach to institutional logics. *Administrative Science Quarterly*, 60(3), 411–445.
- Ryan, B., Scapens, R. W., & Theobald, M. (2002). *Research method and methodology in finance and accounting* (2nd ed.). Thomson.
- Sadornil, L. M., Prieto Moreno, M. B., & Arroyo, A. S. (2022). The transfer of accounting technologies within a religious order: The case of the Monastery of Silos (Spain) in the nineteenth century. *Spanish Journal of Finance and Accounting/Revista Española de Financiación y Contabilidad*, 51(1), 102–131. doi:[10.1080/02102412.2021.1894804](https://doi.org/10.1080/02102412.2021.1894804)
- Tomalin, E. (2020). Global aid and faith actors: The case for an actor-orientated approach to the 'turn to religion'. *International Affairs*, 96(2), 323–342. doi:[10.1093/ia/iiaa006](https://doi.org/10.1093/ia/iiaa006)
- Twombly, E. C. (2002). Religious versus secular human service organizations: Implications for public policy. *Social Science Quarterly*, 83(4), 947–961. doi:[10.1111/1540-6237.00125](https://doi.org/10.1111/1540-6237.00125)
- Unerman, J., & O'Dwyer, B. (2006). Theorising accountability for NGO advocacy. *Accounting, Auditing & Accountability Journal*, 19(3), 349–376. doi:[10.1108/09513570610670334](https://doi.org/10.1108/09513570610670334)
- Wilkinson, O. (2022). Re-framing common themes in religions and development research. *Review of Faith & International Affairs*, 20(4), 91–106. doi:[10.1080/15570274.2022.2139542](https://doi.org/10.1080/15570274.2022.2139542)
- Yang, C., & Northcott, D. (2019). How can the public trust charities? The role of performance accountability reporting. *Accounting & Finance*, 59(3), 1681–1707. doi:[10.1111/acfi.12475](https://doi.org/10.1111/acfi.12475)

Yasmin, S., Ghafran, C., & Haniffa, R. (2018). Exploring de-facto accountability regimes in Muslim NGOs. *Accounting Forum*, 42(3), 235–247. doi:[10.1016/j.accfor.2018.07.002](https://doi.org/10.1016/j.accfor.2018.07.002)

Yasin, K. I., Adams, A. G., & King, D. P. (2020). How does religion affect giving to outgroups and secular organizations? A systematic literature review. *Religions*, 11(8), 405.

Appendices

Appendix A. Interviewees and duration of interviews

Code for analysis	Position	Duration of interview/s
NM01	Country Director	1 hr 48 min
		1 hr 54 min
		1 hr 30 minutes
NM02	Director, in-charge of food security	1 hr 40 min
		1 hr 20 min
		1 hr 35 minutes
NM03	Director, in-charge of Programs	1 hr 40 min
		1 hr 20 min
		1 hr 30 min
NM04	Deputy Director, Food security	1 hr 43 min
		1 hr 50 min
		1 hr 27 minutes
NM05	Director, Finance	1 hr 30 min
		1 hr 25 min
		1 hr 35 minutes
NM06	Manager, Food Security	1 hr 50 min
		2 hrs 10 min
		1 hr 27 minutes
FW01	NGO Fieldworker 1	1 hr 45 min
FW02	NGO Fieldworker 2	45 minutes
FW03	NGO Fieldworker 3	1 hr 30 min
		1hr 15 minutes
		1 hr 15 min
FW04	NGO Fieldworker 4	1 hour
		2 hrs 15 min
		1hr 05 minutes
FW05	NGO Fieldworker 5	1 hr 20 min
		1 hr 10 min
		1 hr 20 minutes
FW06	NGO Fieldworker 6	1 hr 25 minutes
FW07	NGO Fieldworker 7	1 hr 16 minutes
FW08	NGO Fieldworker 8	1hr 10 min
FW09	NGO Fieldworker 9	1 hr 15 min
FW10	NGO Fieldworker 10	1 hr 43 minutes
FD01	Donor Group 1	1 hr 50 minutes
FD02	Donor Group 2	1hr 50 min
FD03	Donor Group 3	
Total	36 interviews	54 hrs, 38 mins

Appendix B. Sample Interview Questions with NGO officers

Topics from interview guides	First set of interviews (Year: 2013) Examples	Second set of interviews (Year: 2014) Examples	Third set of interviews (Year: 2015) Examples	Fourth set of interviews (Year: 2022) Examples
Organisational context and mission	What is your organisation's vision/mission for the communities and the farmers you support?	Specific to your NGO, are there any requirements to follow when reporting your performance?	How and why do you share or discuss these vision/mission with the NGO staff?	In relation to the mission, how do you think they impact on the NGO report to the funders?
Core values	What are the core values of ADRA? Can you explain the importance of Christian faith to the NGO?	How do individual personal religious values/ethics impact on your vision of economic growth?	How have your core values impacted on your relationship with the donors?	How have your core values impacted on these projects in the communities?
Accountability relationships	Who are the target recipients of the accountability reports and why?	Why do you think it is necessary to give this form of support/services to the farmers?	Can you explain any rewards gained or sanctions after reporting on the performance to donors?	What happens if the NGO fail to achieve what they set out to do in the project proposal?
Accountability mechanisms and practices	What accountability mechanisms are used in your reporting?	Do you follow any formal policies/procedure in your reporting?	Are there any requirements to follow on reporting your performance?	Are there any priorities for stakeholders in your reporting and why?
Faith	As an organisation, what do you think is the source of your faith?	In your website, you state "we are stewards". So, who serve as "master" in your operations?	How does your Christian faith impact/influence on your performance?	What role does the religious faith have on your work with communities?