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ABSTRACT

Today, there are many vestiges of Christian religion's doctrines and teachings shaping accounting theory and practice. As reflected in the 23accounting themes presented in this paper, modern accounting theories and practices are traceably a consequence of the overall process of pre-historic and cultural milieu as documented in the Holy Bible. This paper draws upon DiMaggio and Powell's (1983) three dimensions of institutional isomorphism framework to examine Christian religion's influences on accounting. Purposive sampling method was adopted in collecting qualitative archival information from the Holy Bible. Our findings lend credence to the suggestion that Christian religion's doctrines or teachings appear to be shaping the development of modern accounting. We hope that this paper helps to better our knowledge of the institutional isomorphism driving the trajectory, history, process, theory and practice of modern accounting. We recommend that sections 4.7–4.9, 4.12–4.13, 4.17–4.20 and 4.22 of this paper should be applied in the teaching of accounting ethics in universities as well as to accounting practice generally.

Keywords: Religion, Accounting, Auditing, Christianity, Bible, International Financial Reporting Standards, International Standards on Auditing,

1. INTRODUCTION

Modern accounting history has been told from diverse dimensions, both from the religious and the irreligious points of view. This paper focuses on the Christian religion's contribution to accounting. Religion has been defined as an attempt to comprehend the essence of man in this world (e.g., Townes (1966 & 2003)). Up until now, accounting research has been contented with a tepid interest in the nexus between the pre-historic biblical teachings/precepts and accounting. The concourse between Christian religion and accounting is not in the mainstream of accounting research. McPhail and Cordery (2019) are of the view that up until now the accounting literature has not tackled the essential tasks facing modern accounting and religious issue.

In motivating this paper, we note the role of Christian religion in shaping accounting thoughts and practices, which has so far received scanty attention from accounting researchers (e.g., Badshah, Mellemvik, & Timoshenko, 2013). However, there are some notable works including those of Carmona and Ezzamel (2006), Gomes, Carnegie, Napier, Parker and West (2011), Aho (2005), and Berisha and Asllanaj (2017). Some researchers in accounting history have noted that most of the serious and interdisciplinary accounting research has so far emanated from the worldly standpoint (e. g., Aho, 2005; McPhail, 2011). Carmona and Ezzamel (2006) in the same vein note that research on the nexus between modern accounting and the Christian religion is scanty, in spite of significant historic impacts that religion have played in human lives for many, many years. Gomes *et al*. (2011) justify the study of accounting history as helping to appreciate the past of modern accounting. Again, the study of accounting history is capable of amplifying our appreciation of modern accounting thoughts or practices. This will reinforce our understanding of the socio-historical origins of accounting.

The influential institutional isomorphism theory as explicated in DiMaggio and Powell (1983) and Hawley (1968) has not been deployed by prior research to explain the influence of Christian religion on accounting. According to Hawley (1968),isomorphism compels people or institutions to act or mimic other members of a population whose behaviours have been accepted by society given similar circumstances. Hence, we advance this as the motivation of the paper. In doing this, the paper undertakes a historical peep into themes that appear to mimic accounting from the Bible.

According to Parker (1999), we lean upon previous understandings at the time we are in the process of making present decisions. We operate on DiMaggio and Powell (1983) because Townes (1966) opines that rules may be applied into novel areas; whereby the rules can sometimes be fruitful in revealing or envisaging new things that we are not experienced in accounting. This paper believes that through institutional isomorphism religious doctrines can be successful in revealing new things about modern accounting's adaptation to Christian religion's doctrines and teachings. That is to say that the theory of institutional isomorphism can reveal new things that we have not previously encountered in modern accounting. This paper, therefore, attempts to identify embedded footprints in the Bible that appear to be contributing to modern accounting. Gomes *et al*. (2011) think that path dependency manifests itself in the way makers of accounting standards provide narratives of the development of modern accounting standards. The paper contextualises Christian religion's accounts as they affect modern day accounting theory and practice through standards setting. According to Lerner (1997), this is with a view of not just retaining or recreating what has happened before, but to provide a link between what happened before to what is currently happening. Christian religion is capable of impacting modern day accounting realities, and perceptions and expectations of its future. Gomes *et al*. (2011) and Napier (1989) argue that this type of research may enable us to appreciate the multifaceted advancements of accounting standards, so that we can enrich our understanding of modern accounting standards.

More than any prior paper in accounting history, to the best of our knowledge, this present paper quotes copiously from the Bible. It also cross-references where the Bible quotations can be found in the accounting standards and interpretations. The purpose of this paper, therefore, is to attempt to show the contributions that the Christian religion has made in shaping accounting standards. The analyses undertaken in this paper formalise the influential theory of institutional isomorphism put forward by Hawley (1968) and DiMaggio and Powell (1983). In adopting Hawley's (1968) definition, we view institutional isomorphism as suggesting that accounting standards are modelled to increase resemblance with doctrines and teachings in the Bible. We think that isomorphism can result from the Bible because accounting standards mimic or are increasingly mimicking Christian religion's doctrines and teachings. Standards setters expect that mimicking Christian virtues will legitimate their enterprise.

Consistent with Townes (1966), we believe that Christian religious doctrines have been successful in revealing new things about accounting's adaptation to Christian religion's doctrines and teachings. Some of the changes occurring in accounting thoughts (theories) and practices (profession) can be explicated by drawing upon DiMaggio and Powell's (1983) three forms of isomorphism; namely coercive, mimetic, and normative.

1.1. Coercive isomorphism

According to DiMaggio and Powell (1983), coercive type derives from political power and the quest for acceptability. Coercive isomorphism emanates from both official and unofficial means which the Christian religion and its followers or adherents apply. These are learned and drawn upon by standards setters. The Bible is revered in most parts of the world, so that its doctrines and teachings are expected to command a great deal of influence and legitimate any worthy endeavours associated with it. The standard setting process is lengthy, time-consuming and costly. Some authors like Pfeffer and Salancik (1978) assert that human contraptions that are confronted with insurmountable relationship issues try to use the Christian religious doctrines to eliminate or reduce difficulties. As a result of Christian religion's influence, accounting and allied standards are tending towards homogeneity as standards are increasingly organised around rituals of conformity to biblical teachings. This may have led DiMaggio and Powell (1983) to make their first hypothesis that the greater the reliance of one organisation on another organisation, the more behave or act like that other organisation in the many areas. Placing reliance on accepted norm can produce coercive isomorphic mutations. The exchange relationship in coercive isomorphism flows in one direction, as it is informal and unplanned but conceived as such by accounting standards setters.

1.2. Mimetic isomorphism

Mimetic isomorphism is a product of standards setters' reactions to uncertainties. DiMaggio and Powell (1983) believe that under uncertain or unclear goals, organisations are bound to mimic other organisations to survive. According to Cyert and March (1963), there are great benefits of mimetic isomorphism. Once organisations confront confusing situations, the search for solutions can from the Holy Bible. This can minimise costs as a result of free injunctions obtainable from Bible verses. Mimetic isomorphism applies to standards setting process which is characterised by ambiguity and uncertainty; from discussion papers, to exposure drafts and to eventual promulgation of the standard. The writers of the Bible may not have intended that their writings would be useful to accounting standards setters in future; in fact, there was nothing like accounting as we know it today, let alone the formulation of *accounting standards* at the back of their minds! However, as we shall see presently, the Bible verses, doctrines and teachings have become potent convenient sources which standards setters have come to mimic. As DiMaggio and Powell (1983) put it, even new phenomena are explained by the moulding organisations provide. Furthermore, the Bible is diffused through the mobility of Christians and Christian-related secular (“worldly”) multinational concerns and accounting practice, audit and international consulting firms. Paraphrasing Alchian (1950), there are people who intentionally“*build*” new things and there are others who attempt to imitate innovative people, how be it imperfectly.

Standards setters consciously search for acceptance through discussion papers, exposure drafts and other consultations. There are few variations to be selected from because most contributors have similar Christian ethos and experiences, so that new standards tend to mimic Bible injunctions and precepts. Thus some themes in accounting standards tend to resemble or mimic those in Bible verses in areas thought to be suitable and/or acceptable. According to DiMaggio and Powell (1983),dependence on time-honoured and accepted rules and routines can bring about organisational acceptability and existential nuances. Institutional isomorphism leads to a decrease in variation and diversity. Conversely equivalently, it leads to an increase in homogeneity. DiMaggio and Powell (1983) also hypothesise that the more centralised an organisation's resource supply is, the more the amount the organisation will morph to look like other organisations upon which it depends upon for resources.

New accounting standards setting process is characterised by a high degree of uncertainty, politicisation, and lacks well-defined and routinised prototypes and technologies of its own. This leads to another of DiMaggio and Powell's (1983) hypothesis. It states that the more the level new inventions remain unclear in an area, the more the level of “mimetic isomorphic change”. Hence accounting standards setters are likely to search for solutions that will solve those burdens associated with innovation, which is through mimicking and imitating well-known practices recorded in the Bible; which leads standards setters and contributors of exposure drafts in the process of standards setting to resort to doctrines and teachings contained in Bible verses.

1.3. Normative isomorphism

DiMaggio and Powell (1983) opine that normative isomorphism derives primarily from professionalisation. Larson (1977) and Collins (1979) define professionalisation as agroup's attempts to determine“the conditions and procedures of their work”. The aim of professionalisation is to create a reasoning faculty and acceptance for professional self-rule. Filtering of workers is akey device for enhancing normative isomorphism, which arises by luring workers away from companies in the same industry, and by the employment of fast-paced staff from a limited range of training establishments (e.g., DiMaggio & Powell, 1983).

Morality and/or “moral scrupulosity” (Aho, 2005) reigned during “old-time” Christian religion's periods. It was disseminated through the church, and it had profound direct influence on the average churchgoer, and on the typical believers (e. g., Aho, 2005). According to Aho (2005), the rule of Pope Gregory VII, from 1073 to1085, and up to the second half of the 13thcentury, witnessed a period in which the Roman Catholic Church carried out an extensive programme intended to change the way people lived. Modern accounting was intended to be part of that world, as we shall see from the works of Luca Pacioli and others discussed subsequently in this paper and in the accounting history literature. To the extent that majority of standards setters are drawn from Christian religious background and fed on religious ethical orientation, there is the tendency that difficulties may be seen in the same way, and policies as normatively sanctioned and approved. In short, they will see decisions in the same way (e.g., DiMaggio & Powell, 1983).

The composition of the membership of Boards of accounting standards bodies which is based on nationality aptly speaks to this issue. They are mostly from Christian countries in Europe, USA, Canada, New Zealand, Brazil, Australia and South Africa (often collectively referred to as the West).Occupational groups offer many important avenues for Christian-natured/nurtured commercial entities, affiliations and sympathisers to recognise where their members are occupying positions of influence. Members of the Christian faith plant themselves on standards setters' Boards. Influential Christian-natured/nurtured multinational or international entities function as beacons or role models whose policies, rules, routines and arrangements are presumably imitated by standards setters. The importance of Christian nurtured entities is strengthened as upwardly on-the-move professional members attempt to secure important positions in these standards setting organisations, in order to further their interests. According to Aho (2005), the Christian religion of the Middle Ages taught morality and ethics, which helps to disseminate the noble ideals of the religion.

Another of DiMaggio and Powell's hypothesis states that the lesser the number of noticeable substitute organisational choices in an area, the quicker will be the copying rate in that area. No doubt, there are limited credible choices available to standards setters at inception. Christian organisations are amongst the few available choices. Hence, standards setters have little choice but to mimic Christian-natured/nurtured organisations. DiMaggio and Powell (1983) make their fifth hypothesis that the greater the dependence upon academic qualifications in recruiting its executives, the greater the extent to which the organisation will mimic other organisations in the area of activities, as the candidates may have gone through some socialisation routines or indoctrinations in Christian organisations. Certificated Christians are more likely to internalise norms and dominant organisational mores than those who have not been certificated. Finally, the sixth hypothesis (error in original numbering) states that: “The greater the participation of organisational executives in occupational groups, the more likely the organisation will resemble other organisations in the area of activity.”

Emanating from the odyssey into DiMaggio and Powell (1983), the significance of our current article underscores the need to demonstrate with vigour the contemporary relevance, importance and implications of “accounting history scholarship”, as Gomes *et al*. (2011) describe it. We submit that isomorphism theory can be of value to substantiate that accounting standards setting bodies all over the world are becoming more homogenous and impacted upon by Christian religion. This paper's utilisation of DiMaggio and Powell (1983)is capable of bringing another important world view on accounting history and accounting standards setting process.

Briefly, the finding of this paper is that Christian religion's teachings are shaping modern day accounting thoughts and practices. This research is one of few studies that comprehensively examine the influence of Christian religion on accounting development. The paper is different from prior papers because it pioneers the application of institutional isomorphism in explaining the mutations occurring in accounting. Hopefully, the paper will add value to a more enriched knowledge of the history and practice of modern day accounting. Additionally, the paper could help readers to view religion as representing a mode of discounting the profane avarice that has dominated accounting research for a long time (see McPhail & Cordery, 2019). Consequently, we recommend that sections 4.7-4.9, 4.12-4.13, 4.17-4.20 and 4.22 of this paper can be used to teach accounting ethics in universities.

The rest of the paper proceeds in the following order. Next, section 2, is a brief review of the literature, and is divided into three subsections. Section 3 dwells on research methodology. Section 4 addresses accounting themes identified in the Holy Bible and in accounting standards/guides/interpretations. Section 5 is the conclusion of the paper.

2. REVIEW OF THE LITERATURE

2.1. Accounting history in general

There is insufficient research interest in accounting history, which could be attributed to factors identified by Gomes *et al*. (2011). One of the factors is that some accountants have failed to appreciate the link between the past and the present of accounting. These accountants have not seen the relevance of studying accounting history. Another factor is that some accountants were brought up to believe that accounting's past should be discountenanced because accounting is essentially futuristic. Such accountants have little regard for studying the history of modern accounting. However, Gomes *et al*. (2011) argue that appreciating accounting historical milieu can help our understanding of modern accounting thoughts or practices, which can fortify our appreciation of the social aspects and the impacts of accounting on persons, corporate entities as well as on societies. The study of accounting history will allow for a more effective assessment of accounting in its present day operational dynamics. Accounting has had a tortuous but resilient journey dating back to the dawn of human commerce such as from the Mesopotamian time of circa 3500 B.C., when the Assyrian, Chaldean-Babylonian and Sumerian civilisations held sway; from Primeval Egypt to China, to Greece and to the Roman empire; up to the Revival in Italy (14th-16th century), which saw the birth of double entry bookkeeping. The resilient journey also dates back to Scotland, which contests with Italy the birthplace of modern accounting, double entry bookkeeping. This paper is not about account history *per se*. However, readers in the topic are referred to Alexander (2002) for an excellent review of the history of accounting.

2.2. Accounting and Christian religion

It appears that only a few prior papers have attempted to study the nexus between Christian religion and accounting in general. For example, Badshah, Mellemvik, and Timoshenko (2013)note that there is little or almost non-existent interface between Islamic religion and accounting advances in Pakistan, further noting that research on the nexus concerning the two are as continues to be less attractive to researchers. The authors also observe that there area few articles from historical or modern dimensions of accounting. Carmona and Ezzamel (2006) also describe as puzzling the dearth of awareness in the study of accounting in religious settings, despite the spiritual and economic importance of religion in major civilisations. From the Introduction section to this paper, it is safe to conjecture that the evolution of accounting appears to be a consequence of pre-historic milieu as recorded in the Bible. In the Bible, the words "*account*" and "*accounting*" were first used, respectively, in 2 Kings chapter 12 verse 4 and Hebrews chapter 11 verse 19, which, for example, the latter recorded that "accounting" that God raised Him from the dead… The interface between the Christian religion and accounting becomes more appreciated if we recall that the "*father of accounting*", Luca Pacioli, was a Christian monk and a revered theologian who, through some of his finest writings, elaborated double entry system that replaced the single entry system. His writings included his pioneering work in 1494, "*Summa De Arithmetica Geometrica Proportion et Proportationalita"*, translated to mean "Summary of arithmetic, geometry, proportions and proportionality". The book has had a profound influence on accounting till date. According to Aho (2005, p. 31), Luca Pacioli's other text titled "*Particularis de Computis et Scripturis*" (meaning "About accounts and other writings") was the first textbook on double entry bookkeeping. It is clearly evident that accounting history is intertwined with the Christian religion, its institutions and its adherents or believers.

2.3. Accounting and institutional isomorphism

From the preceding section, one can say that the Christian religion and its institutions perform very useful economic roles by shaping the evolution of modern accounting through the promulgation of accounting and allied standards. Townes (1966 and 2003) notes that a comparison of the significant innovations that evolve will make it appear as though spiritual revelations were to be seen as non-supernatural. Townes leads us to ask whether spiritual dogmas can be considered as implementable templates for accounting. Townes believes that legitimation of spiritual beliefs has. earned society's approval (in the case of accounting and allied standards) as well as individual's experiences over the ages. In times past, notable religious leaders doubled as society's great thinkers; for examples natural scientists like Charles Hard Townes, Albert Einstein and religious and social scientists such as Luca Pacioli (1445-1517), Leon Battista Alberti (1404-72), and Francesco di Marco Datini (1335-1400) (see Aho, 2005); and the then famed lawyer, Gamaliel in the Bible (see Acts 5:34).

According to Aho (2005), the Catholic Church carried out unprecedented reform programme that sought to remodel the world for the period when Pope Gregory VII wielded power, from 1073 to1085, and up to the second half of the 13th century. DiMaggio and Powell (1983) posit that an inquiry of how Christian organisational methods were disseminated ought to be a fruitful way of evaluating the influence of privileged interests. DiMaggio and Powell (1983) observe that research on isomorphismcan aid in endowing it with empirical flavor, and that advancement of the theory may simply significant under tones for societal policy concerning areas where the State operates through private organisations (e.g., DiMaggio & Powell, 1983). Accounting standards setters are private-interest concerns, or privileged interest.

From the foregoing literature review, it is evident that the Christian religion has played a very important part to shape modern accounting practices and thoughts; by using institutional isomorphism which has not received many accounting researchers' attention to date. This paper attempts to close this gap.

3. RESEARCH METHODOLOGY

Sampling method and narrative data sources

Purposive method was adopted in collecting narrative archival data from the Bible and other Internet sources. The Old Testament of the Bible was written circa 1200 and 165 B.C. while the New Testament circa 95A.D. The Bible recorded accounts and activities of man on earth from, Genesis to Revelation. Other sources of our data include mainly International Financial Reporting Standards (IFRS), the International Standards on Auditing (ISA) as well as the International Public Sector Accounting Standards (IPSAS). The International Financial Reporting Standards Board (IFRSB) provides historical development of its various standards. We conveniently searched the Bible for themes that resonate with those found in accounting standards and interpretation guides, cross-referencing where the accounting themes can be found in the standards and interpretation guides. All quotations were taken from the King James Version of the Bible. Most of the quotations are culled fromwww.songofgod.ru. Our studying of the Scriptures is a pointer to know how people lived in the past. This enables us to apply reason and logic to the study of the Bible (e.g., Townes, 2003). This is what we think is at play with accounting standards setters as they try to replicate some the injunctions of the Bible while setting accounting standards.

The accounting themes that we found in the Bible include classification, counting and record keeping, numbering and budgeting, bookkeeping, two sides of accounting, stewardship, deceitfulness and falsification of records, faithfulness and fair financial reporting and presentation, money, current value accounting, borrowing and lending, writing off of bad debts, reward for faithfulness, reserves, profit or loss, payment of taxes and levies, estimation, price variation and adjustment, audit and audit verification, evidence gathering and witnessing, and earnings surprises. They are copiously quoted from the Bible, and serve as the paper's bases for the accompanying narratives. Some of the themes are the elements of financial statements which are covered in accounting standards. The next section presents the findings of the paper on the themes

4. FINDINGS

Without pretending to be exhaustive or encyclopaedic, we present below the results of the purposively collected 23 accounting themes that we traced from the Bible to accounting standards and guides. A brief narrative accompanies each theme. The themes are italicised in all the quotations from the *e*-copy of Holy Bible, which at www.songofgod.ru.

4.1. Classification and orderliness

Genesis 10:5 recorded that "by these were the Isles of the Gentiles *divided* in their lands; every one after his tongue, after their families, and in their nations." This theme continues to be mentioned in Genesis 15:10, Numbers 34:18, and in other verses of the Bible. In 1 Chronicles 24:5, it was recorded that they were "*divided* by lot, *one sort with another…*" Matthew 25:32(b) says that "... as a shepherd *divided* his sheep from the goats." This implies arranging or classifying dissimilar transactions into their respective types. There are some fundamental principles set out in the International Financial Reporting Standards/International Accounting Standards (IFRS/IAS) which guide the preparation of financial statements, including consistency of presentation and classification, which may have been mimicked from the Bible.

4.2. Record keeping, counting, numbering

In the Bible, the word "*account*" and "*accounting*" was first used, respectively, in 2 Kings 12:4 and Hebrews 11:19. For example, Hebrews 11:19 recorded that "*accounting* that God was able to raise him up..." Accounting involves record keeping. We understand from 1 Chronicles 27:24 that "Joab …began to *number* the children of Israel" but he couldn't finish, because "… the *number* put into the *account* of …" In Ecclesiastes 7:27, the preacher says that we *count* one by one, to find out the *account*. According to 2 Chronicles 26:11, mentioned was made of"…the *number* of their *account* …." The book of1 Chronicles 23:24(b) says "... they were *counted* by *number*..." Psalms 139:18 recorded that "If I should *count* them, they are more in *number* than..." Isaiah 40:15 goes on to add another accounting word thus: "…*counted* as the small dust of the *balance*." In Genesis 13:16, it was recorded that "...so that a man can *umber* the dust of the earth..." and in Genesis 15:5 it says "... to *number* them..." Genesis 41:49 recorded that "…until he left *numbering*; for it was without *number*." According to Exodus 33:25, it says, "…that were *numbered* of the congregation ….." The book of Numbers (and that of Joshua also) recorded that Moses (and Joshua) "*numbered* the children of Israel, cities and tribes, and cattle"; that Saul also *numbered* the people (1 Samuel 13:15, 1 Samuel 15:15); and 2 Samuel 18:1, where King David also numbered the people. Counting and numbering is the technology of accounting, stylishly called number crunching or bean counting.

4.3. Periodicity

Accountants reckon in periods of time, and God said, "let there be lights … to divide the *day from night*… and for *seasons*, and for *days*, and *years*" (Genesis 1:14); for *weeks* (Deuteronomy 16:9, Daniel 9:27), for *months* (Job 14:5, Numbers 3:43), for *quarter* (Genesis 38:24, 2 Kings 24:8, Luke 1:56, Hebrews 11:23) and for *years* (Job 15:20). Accounting standards permit interim financial reporting. For instance, one of the standards defines interim financial reporting as a condensed set of financial statements for periods shorter than an entity's full financial year (e.g., see IAS 34: *Interim Financial Reporting*).

4.4. Planning and budgeting

The Bible enjoins us to plan, control cost, and prepare budgets. Matthew 25:1-13 recorded the case of the ten virgins and uses it to teach about planning. Matthew 25:14 also recorded the case of a man about to travel to a far-away country who needed to make preparations for the management of his estate. In the vein, the Bible asks "… which of you *intending to build a tower, sitteth not down first, and counteth the cost, whether he have sufficient to finish it*?" (Luke 14:29). Accounting standards provide for planning, cost control and budgeting. For example, IAS 37: *Provisions, Contingent Liabilities and Contingent Assets* addressed issues concerning planning future expenditure.

4.5. Importance of book keeping

It was recorded that "…Hilkiah the priest found a *book of the law*…" (2 Chronicles 34:14), and also that,"… the *books* were opened."(Daniel 7:10(c).It was recorded that "Daniel understood by *books* the number of the years…" (Daniel 9:2).Paul requested in 2 Timothy that they "….bring … the *books* …" (2 Timothy 4:13)and Ezra 4:15 recorded that "… in the *book of the records* of thy fathers […] find in the *book of the records*, and know…"It was recorded that there was found at "Achmetha… a *record thus written*"(Ezra 6:2). In Esther 6:1, the Bible recorded that he ordered them to "bring the *books of records* of the chronicles" which"were read before the king." Ezra 8:34 says that by *number* and … all the weight *was written at that time*. Job 16:19 says, "… my *witness* is in heaven, and my *record* is on high", and Acts 20:26 says, "… I *take you to record this day*…." The Bible elsewhere that "… the *books* were opened, and another *book* was opened, which is the *book* of life… judged out of *those things which were written in the book …*" (Revelation 20:12). These scripture quotations go to demonstrate the importance of record keeping, which is the bedrock of accounting.

4.6. Two sides of accounting

For accounts prepared in "T" format, the modern accounting ledger is divided into two equal sides or parts that comprise debit and credit. This practice can be said to have its origin in the Bible. In Genesis 1:4, it was reported that God "*divided light from darkness*"; i.e., two. Genesis 1:14 and Genesis 1:18 recorded that God *separated day from night*, again two. Exodus 12:7 also talked about "the *twoside* posts". The Bible commanded the Israelites to"*make one cherub on the one end, and the other cherub on the other end*: … on the *two ends* thereof." (Exodus 25:19), and commanded to make "*two* tenons shall there be in one board, set in order *one against another* ..." (Exodus 26:17). Exodus 26:19, 21, 23, 24, and 25 recorded that "…shalt make…*two sockets* under one board for his *two tenons*, and *two sockets* under another board for his *two tenons*." Exodus 25:35 recorded that "…under *two branches* of the same, and …under *two branches* of the same, and a knop under *two branches* of the same, according to the six branches …"

Double entry bookkeeping was implied in Exodus 25:32. Exodus says, "And six branches shall come out of the sides of it; three branches of the candlestick out of the one side, and three branches of the candlestick out of the other side." (Chapter 37 verse 18).It was written that "… a cubit *on the one side*, and a cubit *on the other side*…*on this side* and *on that side*…" (Exodus 26:13). In Exodus 26:23, we learned that the people were asked to make "*two boards*… in the *two sides*." Exodus 27:7 says, "…upon the *two sides* of the altar..." Similarly, it was written in Exodus 28:27 and Exodus 39:20 that they "...shall put them on the *two sides*..." The idea of double entry continues to echo in Exodus 30:4 and Exodus 37:27 where it was recorded that "…*two* golden rings … by the *two corners* thereof, upon the *two sides* of it…" Exodus 32:15 recorded that "Moses turned, and … the *two* tables of the testimony were in his hand: the tables were written on *both their sides*; on the *one side* and on the *other side* were they written", and that "*one board* had *two tenons*, *equally distant one from another* …" (Exodus 36:22). The reader with fair knowledge of accounting would notice that the two sides of a "T" account are must equal. Ezekiel 41:2 and Ezekiel 41:26 recorded that "... the doors were five cubits *on the one side*, and five cubits *on the other side*", equality. It was recorded in 1 Kings 16:21 that, "The people of Israel *divided into two parts*, *half of the* ...." This implies dividing dissimilar entities into separate categories such as, for example, the receiving (debit) side and the giving (credit) side.

4.7. Stewardship

In the book of Luke, it was recorded that "…*that when he was returned, having received the kingdom, then he commanded these servants to be called unto him, to whom he had given the money, that he might know how much every man had gained by trading*." (Luke 19:15).The servants then gave accounts one after the other. In the case of corporate entities, stewards give truthful accounts to managers or to shareholders with whom they have a fiduciary relationship including legal, financial or moral obligation. Accountants who may not give true and correct accounts of their stewardship are reminded of he where noted that "… they give not *account of any of their matters*? (Job 33:13). Romans 14:12 says, "…every one of us shall *give account* of himself to God." Equity holders require their accountants to render account of their stewardship, as in Matthew 18:23, which says that "… is the kingdom likened unto a certain king, which would *take account of his servants*." First Corinthians 4:2 says that in stewardship, it is required that one should be found faithful. Being stewards of other peoples' assets, accountants are enjoined in Luke 16:12 to be faithful with other peoples' assets because there is reciprocity in so doing, as the Bible says that, "If *ye have not been faithful in that which is another man's, who shall give you that which is your own*?" (Luke 16:12). Daniel 6:2 recorded that "…the princes might *give accounts* unto them, and the king should have no damage" or shortfall. In the *Framework* issued in 2018, the International Accounting Standards Board(IASB) retained the terms stewardship and prudence, which were introduced by the IASC's revised *Framework* of 2001.

4.8. Deceitfulness and falsification of record

Christian ethics enjoins accountants to have integrity, and to not be found deceitful or fraudulent. In the book of Philippians, Paul wrote in that "*not because I desire a gift: but I desire fruit that may abound to your account*" (4:17). Deceitful or fraudulent characters are predisposed to cheat by always asking, according to the book of Amos "…when will the new moon be gone that we may sell corn, and the Sabbath, that we may set forth wheat, *making the ephah small*, *and the shekel great*, and *falsifying the balances by deceit*?" (8:5).We see from this verse of the scripture that some people scheme to get a desired unwholesome advantage, an act that should not be associated with accountants that have integrity. Also, it was written in Micah 6:11 that, “shall I count them pure with the *wicked balances*, and with the bag of *deceitful* weights?” and it was written that “let no man so account of us, as of the ministers of Christ, and *stewards* of the mysteries of God.” (1 Corinthians 4:1). In fact, accountants should constantly be in the mood Job found himself when he opted to be weighted in an *even balance* so that God may know his *integrity* (see Job 31:6). The deceitful accountant will be like the case reported in the book of Luke where two people connived to commit fraud against their master thus: “*then said he to another, how much owest thou? And he said an hundred measure of wheat. And he said unto him, take thy bill, and write fourscore.*”(Luke 16:7).

4.9. Faithfulness, fair financial reporting and presentation and transparency disclosure

Accountants are enjoined to be fair in their dealings, according to Leviticus 19:36 which says that “*just balances, just weights, a just ephah, and a just hin*, shall ye have.” Fair financial reporting is echoed also in Ezekiel 45:10 requiring that “Ye shall have *just balances*…” The first part of Proverbs 11:1 was very frightening where it was written that, “*a false balance* is abomination to the Lord: but *a just weight* is his delight.” And in Proverbs 16:11, it was written that “*a just weight and balance* are the Lord's”. On transparency, the book of Acts recorded “And how I kept back nothing that was profitable unto you but have shewed you, and have taught you publicly, and from house to house” (Acts 20:20).This sentence implied that the speaker demonstrated worthy examples to the listeners. Accountants must not be found wanting when they come under auditors scrutiny and probing questions. Thus, as recorded in the book of Daniel 5:27, “*thou are weighed in the balances, and found wanting*”. In the same vein, the book of Proverbs warned that“*divers weights* are an abomination unto the Lord, and *a false balance* is not good.” (Proverbs 20:23) A falsifier is like the deceitful merchant who had “the *balances of deceit* in his hand” (Hosea 12:7). 2 Chronicles 19:9 enjoins believers to deal *faithfully*, and with a perfect heart. Hebrews 3:2 admonished Christians to be *faithful* to him that appointed them to positions of *trust* and *responsibility*. Faithful representation in business transactions can be found in 2 Kings, which says that “there was no reckoning made with them of the money that was delivered into their hand because they dealt *faithfully*” (22:7). This made the people to “bring the offerings and the tithes and the dedicated things *faithfully*” (2 Chronicles 31:12). Micah 6:11 asks, “Shall I count them pure with the *wicked balances, and with the bag of deceitful weights*?” Faithful presentation is one of the qualitative characteristics set out in the *Frameworks*. Faithful representation means that information must be complete, neutral and free of error. The Christian religion has tended to influence modern accounting as regulated by the IASB. The Board requires that for financial information to be useful, it requires to meet the qualitative characteristics set out in the *Frameworks*, which are relevance and faithful representation. Financial reports represent real economic phenomena both in words and in numbers. To be useful, financial information must not only represent relevant phenomena, but it must also faithfully represent the substance of the phenomena.

4.10. Money

Apart from animals, crops and precious metals like gold and silver, in the Bible *money* was used for consummating biblical transactions, such as for buying land, food, cemetery or burial ground, and for paying dowry. For example, in 2 Kings 12:4, Jehoash said to the priests that “all the *money* of the … the *money* of everyone[…], the *money* that every man is set at… the *money* that comes into any man's heart to bring into the house of the LORD…” In Genesis 43:15 we learned that “they took the *money* and went to Egypt...” It was recorded in 2 Kings 22:9 that “… servants have gathered the *money*…” Money failed in the land of Egypt (Genesis 47:15) when the Egyptians rejected it.

4.11. Current value accounting

Genesis 17 verses 12-13, 23 and 27; Genesis 23:9; Genesis 23:13; and Genesis 23:16 referred to "*current money* with the merchants". This implies current value accounting or fair value accounting as contained in IFRS 13: *Fair Value Measurement* and IAS 16: *Property, Plant and Equipment*, IAS 36: *Impairment of Assets*, among other standards. Genesis 42 verses 25 and 28, and Genesis 42:35 say, "… every man's bundle of *money* was in his sack; and when both they and their father saw the bundles of *money*…"Accounting standard includes guidance on time value of money, see e.g., IAS 37: *Provisions, Contingent Liabilities and Contingent Assets* and also IFRS 15 on *Revenue from Contracts with Customers*.

4.12. Borrowing and lending

The concept of borrowing and lending money was recorded in the Bible. Exodus admonished that "If thou *lend money* to any of my people… thou shalt not be to him as a usurer, neither shalt thou lay upon him usury" (22:25). There are about four accounting themes that come out of Exodus 22:25: debt, accounts receivable, accounts payable, and interest or interest-free loans. Whether or not it is ethical to lend money by charging interest is not the interest of this paper. If the redemption money was not paid within the stipulated time, then they would pay a fifth part as interest (Leviticus 27:15). Per IAS 23: *Borrowing Costs*, IASB acknowledges that entities can borrow funds to acquire qualifying tangible fixed assets. IAS 23 says that funds can be borrowed to acquire qualifying capital assets, but that a capitalisation rate (using a weighted average of the borrowing costs over the period) should be applied.

4.13. Debt forgiveness, and writing off of bad and irrecoverable debts

Matthew 18 says, "And when he had begun to reckon ("reconcile", as used in 1 Samuel 29:4), one was brought unto him, which *owed* him ...." (verse 23).Again, "so he called every one of his lord's *debtors* unto him, and said unto the first, how much owest thou unto my lord?" (Luke 16:5). Philemon 1:18 says, "…, or *oweth* thee ought, put that on mine account." Continuing in verse 19, it says, "I Paul have written it with mine own hand, I will *repay* it: albeit I do not say to thee how thou *owest unto me* …." In accounting practice, accountants are allowed to write off bad and irrecoverable debts and to make provisions for doubtful debts (e.g., IFRS 9: *Financial Instruments*).

4.14. Reward for faithfulness

In God-fearing and upright societies, the reward for financial *faithfulness* is promotion to higher level of responsibilities and accountability as recorded in Matthew 25 verses 21 and 23 and Luke 12:42. In particular, it was recorded in Matthew 25 verses 21 and 23 that his lord said unto his faithful servant "well done, thou good and *faithful servant*: thou hast been *faithful* over a few things, I will make thee ruler over many things..." It was recorded that "the lord said unto the good servant, 'well, thou good servant: because thou hast been *faithful* in a very little, have thou authority over ten cities.'"(Luke 19:17). These verses of the Scripture go to demonstrate that "he that is *faithful* in that which is least is *faithful* also in that which is much" (Luke 16:10). Likewise, Matthew 25:17 says, "And likewise he that had received two, he also gained other two." Reward for faithfulness can also be shown in Matthew 25:20, where it is said "…he that had received five talents came and brought other five talents, saying, Lord, thou deliveredst unto me five talents: behold, I have gained besides more." This is repeated in Matthew 25:22.

4.15. Reserves

Luke 14:29 is also relevant to provisioning and reserves. The Scripture asked, "… which of you *intending to build* a tower, *sitteth not down first*, and *counteth the cost, whether he have sufficient to finish it*?" In 2 Kings 6:23 it was recorded that "… he prepared great provision for them…" In Genesis 41:56, it was written that when "the famine was over all the face of the earth: […] Joseph opened all the storehouses, and sold unto the Egyptians..." The storehouses were opened because there were reserves available. In Ruth 2:18, it was recorded that "…gave to her that she had *reserved* after she was sufficed." Similarly, Job 38:23 says, "Which I have *reserved* against the time of trouble, against the day of battle and war?" Financial accounting permits making specific and general reserves for the future. But tax accounting allows specific reserves only. According to IASB, and par IAS 37 (*Provisions, Contingent Liabilities and Contingent Assets*), a provision is recognised when a past event (an obligation event, such as a debt in the past) has created a legal or constructive obligation, an outflow of resources is probable and the amount of the obligation can be estimated reliably. The amount recognised is the best estimate of the settlement amount at the end of the reporting period.

4.16. Current assets, non-current, and biological assets

We found no word like asset mentioned in the Bible. However, according to alternative secular English descriptions, *possessions* include property, assets, estates, etc. The word "*possession*" attracted not a few mentions in the Bible. Possessions or non-current assets of those days included buildings and houses. Ezekiel 28:26 recorded, "…and shall build *houses*". Ezekiel 42:5 says, "…the *buildings* were straitened…" Leviticus 25:33 as well as Deuteronomy 8:12 says, "…and hast built goodly *houses*…", and "…*ships"* (2 Chronicles 9:21), cattle, silver, gold, money, flocks, herds, lands, and fields. Notice that these included current assets (money), non-current assets (buildings, houses, lands, fields) as well as biological assets like cattle, flocks, and herds (see, e.g, IAS 41: *Agriculture*). The Bible also recognised cash in the bank, as it written in Luke 19:23 that "wherefore then gavest not thou my *money* into the *bank*…"

4.17. Revenue (sales)

Leviticus 25:27 says, "… count the years of the *sale* (*revenue*) thereof, and restore the overplus unto the man to whom he sold it; that he may return unto his *possession*." The Bible says"…bought him from the year that he was *sold* to him … the price of his *sale* shall be according unto the number of years…"(Leviticus 25:50). Deuteronomy 18:8 recorded that "… besides that which cometh of the *sale* of his patrimony." Ezra 4:13 recorded that revenue can be lost as it written "Be it known now unto the king, that, if this city be builded,… thou shalt endamage the *revenue* of the kings." Proverbs 15:6 says that, "In the house of the righteous is much treasure: but in the *revenues* of the wicked is trouble." IFRS 15: *Revenue from Contracts with Customers* requires that an "entity recognises revenues to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services."

4.18. Gain, profit or loss

On profits or gains, Job was moved to ask, "Can a man be *profitable* unto God as he that is wise may be *profitable* unto himself?" (Job 22:2), and further wondered, "For what is the hope of the hypocrite, though he hath *gained*, when God taketh away his soul?"(Job 27:8). The "statement of profit or loss is the primary source of information about an entity's financial performance for the reporting period. A seller recognises in profit or loss the value of profit or loss that is related to the rights transferred to a buyer (IASB). The *Frameworks* prescribe that incomes and expenses should be presented in profit or loss; that "only in exceptional circumstances will the IASB exclude an item of income or expense from profit or loss and include it in other comprehensive income (OCI), and only for income or expenses that arise from a change in the current value of an asset or a liability."(The quotations are culled from *www.iasplus.com,* for the *Conceptual Framework for Financial Reporting*).

4.19. (Un)godly gains

Proverbs 1:19says that "So are the ways of every one that is *greedy of gain*; which taketh away the life of the owners thereof" (Proverbs 1:19), and that "He that is *greedy of gain* troubleth his own house …" (Proverbs 15:17). Gain is also captured in Proverbs 3:14 where it was written that "For the merchandise of it is better than the merchandise of silver and the *gain* thereof than fine gold." Rhetorically, the Bible asked, "For what is a man *profited*, if he shall *gain* the whole world, and lose his own sole?" (Matthew 16:26).People(like Demetrius, the silversmith, who "… made silver shrines for Diana, brought no *small* gain unto the craftsmen", in Acts 19:24) who make ungodly gains or ungodly profits have been cursed by the Bible. According to the Bible, "They have sown wheat, but shall reap thorns: they have put themselves to pain, but shall not *profit*: and they shall be ashamed of your *profits* because of the fierce anger of the LORD" (Jeremiah 12:13).According to IASB, a seller should recognise in profit or loss the amount of gain or profit relating to the rights transferred to buyers.

4.20. Payment of taxes and levies

In Luke 2:2, we learned that taxation was first made when Cyrenius was governor of Syria. Payment of taxes and levies has biblical foundations. For example, "… Jehoiakim *taxed* the land to give the money according to the commandment of Pharaoh: he exacted the silver and the gold of the people of the land, of every one according to his *taxation* to give it unto Pharaohnechoh" (2 Kings 23:35).As another example, the book of Luke 2:1makes us to know that the entire world of those days was taxed.Also "they that received *tribute money* came to Peter, and asked, does not your master *paytribute*?" (See, Matthew 17:24). In the Western world, it is citizens' duty to pay taxes or any levies imposed on them by the community or government. Biblically, taxation has always been on the basis of residency, as recorded in Luke 2:3 where the people went to be taxed every one into their own city. IAS 12: *Income Taxes* recognises taxation of profit. Interpretation issued by the IFRS Interpretations Committee (IFRIC) 21: *Levies* provides guidance as to when to recognise a liability for a levy imposed by a legitimate government. The IASC defines an obligating event as an activity that triggers the payment of levy. If the event occurs over a period of time, then the liability is recognised progressively. If the levy is triggered on reaching a minimum threshold, then the liability is recognised when that minimum is reached.

4.21. Estimation, price variation, or adjustment

The Bible teaches that prices vary with time as it was recorded that:

> "*According to the multitude of years thou shalt increase the price* thereof, and *according to the fewness of the years thou shalt diminish the price of it*: *for according to the number of the year of the fruits doth he sell unto thee*" (Leviticus 25:16).

Leviticus recorded that "then the priest shall reckon unto him the worth of thy *estimation*, and he shall give *estimation* in that day…" (27:23). Accountants are permitted to estimate or vary figures without any intention to deceive or cheat. IAS 8 addressed *Accounting policies, changes in accounting estimates and errors*. The estimate must fall within reasonable boundaries as would be judged by a reasonable and a sound mind; for example, external auditors. IASB via IFRS 13: *Fair Value Measurement* states that fair value can be estimated. The fair value of the goods or services received is estimated at the date of their receipt. When an entity estimates fair value, the estimate is classified on the basis of the nature of the inputs the entity used. Accounting guides relating to estimating fair value are contained in the three hierarchies stated in IFRS 13. To aid the external auditor, the International Audit and Assurance Standards Board (IAASB) issued an auditing standard, ISA 540: *Auditing accounting estimates, including fair value accounting estimates, and related disclosures*. The standard requires auditors to obtain sufficient and appropriate audit evidence as to whether accounting estimates appear reasonable, and whether the related disclosures appear adequate. In the public (private) sector, IPSAS 3 (IAS 8) addresses Accounting Policies, Changes in Accounting Estimates and Errors. The IAASB's clarity project issued in October 2008 introduced requirements for greater rigour and scepticism in the audit of accounting estimates. It covers a risk based approach that focuses on estimates that have high estimation uncertainty. IFRS recognises that adjustments can be made to provisional values relating to facts and circumstances that existed at the acquisition date. Adjustments reflect the time value of money. Entities' future cash flows may not be specified because they could vary according to the passage of time.

4.22. Evidence gathering and witnessing

On self-obtained evidences, the Bible recorded in Jeremiah that "…*I subscribed the evidence*, and sealed it, and took *witnesses*, and weighed him the money in the balances" (Jeremiah 32:10). Likewise, Jeremiah 32:11 recorded that "so I gave the *evidence* of the purchase, both that which was sealed according to the law and custom, and that which was open." Furthermore, Isaiah 8:3 says, "…*I took unto me faithful witnesses to record* …" Jeremiah 32:44 says that "Men shall buy fields for money, and subscribe the *witnesses*, and seal them, and take *witnesses*…", "For he *established a testimony* in Jacob…" (in Psalms 78:5). Further doctrines/teachings about witnessing can be found in Psalms 89:37, Jeremiah 42:5, and Revelation 3:14, amongst others. It is imperative that auditors adhere to these and other pieces of scriptures. Accounting standards setters recognise the need for systematic and more persuasive evidence to support the recognition of assets or income than the recognition of liabilities or expenses. Auditors are to obtain credible evidences by themselves, and cause same to be witnessed by relevant person(s) other than themselves.

4.23. Earnings surprises

On earnings surprises, the Bible recorded that "…One of them opened his sack to give his ass provender in the inn, he espied his money; for, behold, it was in his *sack's mouth*" (Genesis 42:27), as "…My *money is restored*; and lo, it is even in my sack: and their heart failed them, and they were afraid, saying one to another, *What is this that God hath done unto us*?" (Genesis 42:28). Genesis 42:35 and Genesis 43:22-23 (verse 22, especially) recorded that "… other money have we brought down in our hands to buy food: we cannot tell who put our money in our sacks." Genesis 43:12 says, "*…take double money in your hand; and the money that was brought again in the mouth of your sacks, carry it again in your hand; peradventure it was an oversight*. It was later discovered that God had put the money into their sacks as revealed, and "...Peace be to you, fear not: your God, and the God of your father, *had given you treasure in your sacks*…" (Genesis 43:23).

5. CONCLUSION

This paper formalises the theory of institutional isomorphism by using it to explain that the changes taking place in accounting are mimicking Christian religious teachings. Standards setters expect the mimicking of Christian virtues to legitimate accounting standards. The paper purposively collected 23 accounting themes from online Bible at www.songofgod.ru and analysed them in light of accounting standards, concepts and practices. Among these are the elements of financial statements covered in accounting standards. The result show that modern accounting practices and standards are rooted in injunctions and teachings recorded in the Bible. It is hoped that this paper has contributed to an understanding of the many concourses between the Christian religion and modern accounting. The Christian religion is shaping accounting theories (as enshrined in accounting standards) and practices (as practiced by professional accountants). The implication of the paper is that institutional isomorphism can explain that accounting standards may have been benefitting from the Christian religion. It is recommended that some aspects (especially sections 4.7-4.9, 4.12- 4.13, and 4.17-4.20 and 4.22) of our findings be adopted to teach accounting ethics in higher institutions of learning.

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