

# ESSAY

## Religion, the Bahá'í Faith, and Accounting Is There a Link?

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### **Abstract**

*This essay reports on the results of discussions of spiritual principles in an accounting class. Accounting is a system that seeks to create balance, order, and justice in human business affairs. Its philosophy is in line with belief in an almighty Creator and can be derived from the Bahá'í writings.*

### **Résumé**

*Le présent essai dresse un bilan de discussions sur des principes spirituels tenues durant un cours de comptabilité. La comptabilité étant un système qui s'efforce de créer l'équilibre, l'ordre et l'équité dans les activités commerciales humaines, sa philosophie est donc compatible avec la croyance en un Créateur tout-puissant et peut être tirée des écrits bahá'ís.*

### **Resumen**

*Este ensayo documenta los resultados de una discusión sobre principios espirituales en un curso de contabilidad. La contabilidad es un sistema que busca crear nivelación, orden, y justicia en los asuntos comerciales humanos. Su filosofía se conforma a la creencia en un Creador todopoderoso y es derivable de los escritos bahá'ís.*

### **A Personal Experience**

Talking about religion, particularly in an accounting class and in the State of South Carolina, is quite a sensitive matter. While religion and spirituality play an important part in many students' minds, most are conditioned not to talk about it. In the Fall, 1994, semester, in three sections of the same course, Accounting 322 (Accounting Information Systems), I talked about God and creation, and asked the students, a mixture of juniors and seniors, to respond.

The idea of embarking on this all-encompassing topic came to me from a conversation with colleagues in the Departments of Languages and Architecture. For them, it was natural to ask the students about God, spirit, creation, imagination, and creativity. However, they could understand my not introducing these topics because they saw accounting as dealing with a set of specific, quantified rules and procedures, a setting in which discussion of such topics would appear irrelevant.

The field of accounting or any other field only becomes unimaginative, uncreative, and dull if we let it be divorced from its sources, which are creation and imagination. At this time, I received a 1995 calendar entitled VISION produced by Arthur Andersen, one of the largest Certified Public Accounting firms in the world. I quote some passages from this calendar:

Much of our world, like flowing waters, is an unseen beauty given clear shape and substance only in a moment of pause. . . . Hidden within examination is measurement. Hidden within measurement is understanding. Hidden within understanding is knowledge. . . . True recognition begins within, with the inner models we have constructed and use for references to almost everything external. True knowledge begins inside.

The connection between God, spirit, creation, imagination, and creativity in accounting began to form in my mind. I decided then to talk about it as an integral part of my first lecture in the accounting class, but not to put closure on this discussion in the first session, rather, to let the students' imagination work and to provide my concluding comments during the second session.

I shared with them some experiences that I like to call "lessons for life" that suggest, among other things, prayer, meditation, honesty, faithfulness, nature walks, relaxation, proper breathing, laughter, friendship, having a set of worthy goals, calmness, love, compassion, healthy habits (exercise, proper diet and hygiene, comfortable clothes and shoes), and being giving, forgiving, and generous with others. The concluding remarks in this regard were that we are all "made in the image of God." Our search is for the ultimate balance. We should respect our bodies and our souls, and enjoy the fruits and the blessings of life. Then, I defined accounting as "An art or science of collecting, verifying, classifying, coding, recording, summarizing, reporting, and analyzing business and other events which have financial significance."

Since course title was Accounting Information Systems, I then elaborated on the words *information* and *systems*. "Information" is the process of transformation of raw data into something useful for decision makers. A "System" is composed of a series of components or subsystems that interact to accomplish a certain goal. It could be a computer system, a management system, a stereo system, an office system, or an accounting system. Most systems are open systems in the sense that they interact with their environment in order to survive or grow, develop, and function.

In a broad sense, we can think of the universe as the ultimate system within which there are myriad subsystems. Minerals, plants, animals, and human beings are connected in a series of open subsystems that benefit one another in the chain of food, water, air, and other means of physical survival. Open systems interact with their environment, change as needed, and stay in a state of

balance. Closed systems, self-contained systems, are subject to earlier death; whereas, open systems continue to interact and evolve.

Accounting is also a subsystem that works in conjunction with any business entity. The environment of an accounting system includes internal agents (management, employees) or external agents (government, banks, suppliers, customers, and the general public). Errors occurring due to system malfunctions or due to wrong input must be dealt with and corrected for the system to function properly.

At this point, I asked the students to reflect for a few minutes and then to write their thoughts on any of the topics of God, creation, spirit, and imagination, and their possible relationship to accounting, particularly accounting information systems. These are some of the students' thoughts:

- God created us, and in our spirit we created the image of God.
- Creativity comes from within and can be inspired at any time. A system is not created in its entirety. It is created as we go along.
- God is the Creator of the universe. We are a system because we are God's children. We need to work together to help change and promote goodwill in our universe.
- My concept of God is that of a system rather than one entity. It is the energy and the environment that surrounds us all. I do not see God as one specific thing, but rather a presence that is part of everything around us.
- There appears to be God or some spirit or direction for which we should obtain understanding through knowledge and experience.
- Although perhaps we are not meant to truly understand everything, it is in the *search* that we truly live.
- I don't really understand the concept of God or creation, but I feel God is there whenever I need God to give me hope, inspiration, and a sense of guidance.
- Creation exists because it is like time, it can't stand still.
- God is the spirit within each living being. God is the idea that creates a sense of healthy direction for lives. Spirit is within each one of us, and it is important to keep our spirit healthy, for each wrong that is not corrected just becomes a wrong that is okay.
- With God, I can do everything. Without God, I can do nothing. I learned to be an open system to live and be happy rather than being a closed system and perish.
- Whether in accounting, architecture, or literature, imagination is the key to growth and avoidance of stagnation.
- The concept of creation is the knowledge to be able to process thoughts to either produce a physical or nonphysical presence. Even a single thought is a creation within itself.
- The concept of God is the understanding that God is within oneself or may not even be within oneself. My concept of God is looking up to a vision for doing better for myself and for others.

- Life and learning can be on one continuum. We can enhance and improve both if we understand the link.
- Creation is the making of little parts that work together to make one large unit. Systems work the same way. You need every little part to make the whole work.
- True knowledge comes from within.
- Today, I learned about the importance of balance in life without which all is lost.
- I learned how you stay so healthy and may start that myself.

## **The Birth of Accounting**

The originator of accounting was Luca Pacioli, a fifteenth-century Italian monk at the Vatican. He was a writer, mathematician, and broadly educated scholar, but he was also a businessman, who has been called "the consummate Renaissance man" (*Luca Pacioli, Unsung Hero of the Renaissance*). He introduced the concept of double-entry bookkeeping, observing that there are two sides to each transaction—debit and credit. He spent considerable time and energy in understanding and explaining the concept of balance. Books must be in balance; buildings must have balance; businesses must have balance; and life should be in balance. Without balance, all is lost. His closest friend and lifetime associate was Leonardo da Vinci, with whom he collaborated on the topics of design and balance. Pacioli also emphasized that the core of business and business dealings are honesty and integrity; the ultimate symbol of honesty and balance is God. He started all his writings with the phrase, "In the name of God."

We are missing the point if we devise the most sophisticated systems in accounting but do not emphasize, and teach, that the very essence of the whole thing is honesty, integrity, and ultimate balance. But honesty cannot be successfully taught as only a theory as part of an ethics course. It must become internalized, part of the core and balance of the teacher and the student.

That internal balance, whether it be called God, spirit, creation, or God within, must be taught, must be taught with passion and internalized for its miraculous, far-reaching, and inspiring results. In that vein, Luca Pacioli walked with his students, talked with them, and basically lived most of his life with them to lead them into becoming healthy, wholesome, and inspired human beings.

## **The Universe as Our Grand System**

If we believe that the purpose of religion is to bring understanding and harmony, to provide a link between God and humanity, to open doors to avenues that are larger than self, and to replace strife with harmony and understanding, we can visualize this additional linkage. Religion can be viewed as an open system that is enhanced through deeper understanding, rather than being crushed and limited through misinterpretations, human-introduced

dogmas and prejudices. It is a system that functions properly when its subsystems are functioning harmoniously and without discord.

The Bahá'í writings best describe, and the Bahá'í Faith is bringing to reality, the all-encompassing, harmonizing, and unifying effects of religion. At the same time, the Bahá'í Faith's personal teachings, similar to other religions, exhort pure and ethical lives. This is the linkage between religion, the Bahá'í Faith, and accounting—and for that matter, all aspects of business.

In *The Kitáb-i-Íqán (The Book of Certitude)*, Bahá'u'lláh compares religions to the chapters of the same book. He discusses the idea of Progressive Revelation in that Bahá'ís see total harmony among prophets. However, the followers of religions have caused separation, division, and strife. He cautions people to purify their souls that they may be able to see this reality:

No man shall attain the shores of the ocean of true understanding except he be detached from all that is in heaven and on earth. Sanctify your souls, O ye peoples of the world, that haply ye may attain that station which God hath destined for you. . . . (Bahá'u'lláh, *The Kitáb-i-Íqán* 3)

In another work, *The Seven Valleys and the Four Valleys*, Bahá'u'lláh prescribes different steps needed for searchers to pass through the “valleys” of Search, Love, Knowledge, Unity, Contentment, Wonderment, until they reach the final stage (True Poverty and Absolute Nothingness)—that stage of annihilation or oneness with the Creator where they rid themselves of ego and meld into the ocean of which they are only drops. So here again, Bahá'u'lláh sees humans, prophets, and God having reached a stage of perfect union.

In still another work, *The Hidden Words*, Bahá'u'lláh gives commandments to humanity for purification and sanctity. In many passages one could see a direct linkage between the notions of religion, accounting, and business. For example: “Bring thyself to account each day ere thou art summoned to a reckoning; for death, unheralded, shall come upon thee and thou shalt be called to give account for thy deeds” (Bahá'u'lláh, *Hidden Words* 11). In another passage, Bahá'u'lláh says, “My first counsel is this: Possess a pure, kindly and radiant heart, that thine may be a sovereignty ancient, imperishable and everlasting” (*Hidden Words* 3).

The Bahá'í teachings are connected to the notion of science, business, and accounting in other ways. There is a particular emphasis on education in the Bahá'í Faith. For example, Bahá'u'lláh says, “The third Tajallí is concerning arts, crafts, and sciences. Knowledge is as wings to man's life, and a ladder for his ascent. Its acquisition is incumbent upon everyone. The knowledge of such sciences, however, should be acquired as can profit the peoples of the earth, and not those which begin with words and end with words” (Bahá'u'lláh, *Tablets of Bahá'u'lláh* 51–52). ‘Abdu'l Bahá emphasizes that spiritual education takes

priority and is more important than other educational pursuits ('Abdu'l-Bahá, *Some Answered Questions* 8, 300–301).

In a business environment, one purpose of accounting is to provide understanding and harmony within the business as well as with all those who are in some way connected to the business, such as banks, customers, suppliers, employees, and managers. Accounting tries to make sense of all transactions among these parties and to reflect them in books and reports in a cohesive, understandable, and unified fashion. Religion in general and the Bahá'í Faith in particular attempt to do the same thing, but in a much broader and more universal fashion. Bahá'u'lláh explains this concept in the ninth *Ishráq* as follows:

The purpose of religion as revealed from the heaven of God's holy Will is to establish unity and concord amongst the peoples of the world; make it not the cause of dissension and strife. The religion of God and His divine law are the most potent instruments and the surest of all means for the dawning of the light of unity amongst men. The progress of the world, the development of nations, the tranquillity of peoples, and the peace of all who dwell on earth are among the principles and ordinances of God. Religion bestoweth upon man the most precious of all gifts, offereth the cup of prosperity, imparteth eternal life, and showereth imperishable benefits upon mankind. It behoveth the chiefs and rulers of the world, and in particular the Trustees of God's House of Justice, to endeavour to the utmost of their power to safeguard its position, promote its interests and exalt its station in the eyes of the world. (*Tablets* 129–30)

Other commonalities between such concepts, as well as between accounting and religion, are explained in the *Hidden Words*. Pursuit of knowledge requires sincerity and love for the field, as does pursuit of a holy life as expounded in the following passages:

O SON OF MAN! Veiled in My immemorial being and in the ancient eternity of My essence, I knew My love for thee; therefore I created thee, have engraved on thee Mine image and revealed to thee My beauty.

O SON OF MAN! I loved thy creation, hence I created thee. Wherefore, do thou love Me, that I may name thy name and fill thy soul with the spirit of life. . . .

O SON OF BEING! Thy Paradise is My love; thy heavenly home, reunion with Me. Enter therein and tarry not. This is that which hath been destined for thee in Our kingdom above and Our exalted Dominion. (*Hidden Words* 4–5)

Accounting revolves around the principle of balance. With this notion, there lies the idea of give and take as well as justice and equity. These principles also apply to the universe as explained by Bahá'u'lláh in the same weighty text:

O SON OF SPIRIT! The best beloved of all things in My sight is Justice; turn not away therefrom if thou desirest Me, and neglect it not that I may confide in thee. By

its aid thou shalt see with thine own eyes and not through the eyes of others, and shalt know of thine own knowledge and not through the knowledge of thy neighbor. Ponder this in thy heart; how it behooveth thee to be. Verily justice is My gift to thee and the sign of My loving-kindness. Set it then before thine eyes. (*Hidden Words* 3-4)

and, "O SON OF SPIRIT! Know thou of a truth: He that biddeth men be just and himself comitteth iniquity is not of Me, even though he bear My name" (*Hidden Words* 10).

Accounting also deals centrally with the concept of accountability. We are concerned with who owes what and to whom, and we want to ascertain that all debts are settled or properly accounted for in the books and reports. Accountability is also a central theme in religious terms as explained in the *Hidden Words*: "O SON OF BEING! Bring thyself to account each day ere thou art summoned to a reckoning; for death, unheralded, shall come upon thee and thou shalt be called to give account for thy deeds" (*Hidden Words* 11).

Accounting systems in particular deal with the idea of cycles. In every end, there is a beginning. Even the most intricate system has a lifespan, and its end leads to another search and another beginning. This notion ties in well with the concept of life and death and the fact that death is the end of this earthly life and the beginning of an everlasting journey into the world of spirit as the following quotations explain: "O SON OF THE SUPREME! I have made death a messenger of joy to thee. Wherefore dost thou grieve? I made the light to shed on thee its splendor. Why dost thou veil thyself therefrom?" And again, "O SON OF MAN! Rejoice in the gladness of thine heart, that thou mayest be worthy to meet Me and to mirror forth My beauty" (*Hidden Words* 11, 12).

In business, there is always a temptation to be less than totally honest, but the accountant is guided by certain laws and principles and is bound by those principles that help retain the reputation and integrity of both the accountant and the profession. The same principle applies in a religion. One needs to abide by laws and principles laid down by God and to be motivated by love as well as one's duty to obey, as the following passages make clear: "O SON OF BEING! Walk in My statutes for love of Me and deny thyself that which thou desirest if thou seekest My pleasure." And "O SON OF MAN! Neglect not My commandments if thou lovest My beauty, and forget not My counsels if thou wouldst attain My good pleasure" (*Hidden Words* 12, 13). And again, "O SON OF MAN! Wert thou to speed through the immensity of space and traverse the expanse of heaven, yet thou wouldst find no rest save in submission to Our command and humbleness before Our Face" (*Hidden Words* 13).

Those who have sat for a qualifying doctoral examination or have attempted a CPA (Certified Public Accounting), CMA (Certified Management Accounting), or CIA (Certified Internal Auditing) examination know that the successful completion of these exams requires long, hard, and demanding

processes leading to certification and acceptance in the profession. There is yet another similarity between the accountant's way and God's way, as elaborated in the following passages: "O SON OF MAN! For everything there is a sign. The sign of love is fortitude under My decree and patience under My trials."

Accumulation of wealth is a necessity for raising capital, and its pursuit is not forbidden or even discouraged in the Bahá'í Faith, but attachment to riches is very much discouraged. Bahá'ís are cautioned about the hazards of the possible attachment to wealth; the wealthy are advised to share their wealth. As every accountant and economist knows, wealth that is stagnant may actually deteriorate and perish. Money hoarded fifty years ago would now be worth a small fraction of its original value. Bahá'u'lláh emphasizes the importance of sharing, giving, and not hoarding funds for their own sake, as illustrated in these passages: "O SON OF MAN! Thou dost wish for gold and I desire thy freedom from it. Thou thinkest thyself rich in its possession, and I recognize thy wealth in thy sanctity therefrom. By My life! This is My knowledge, and that is thy fancy; how can My way accord with thine?" And "O SON OF MAN! Bestow My wealth upon My poor, that in heaven thou mayest draw from stores of unfading splendor and treasures of imperishable glory. But by My life! To offer up thy soul is a more glorious thing couldst thou but see with Mine eye" (*Hidden Words* 16-17).

A concrete prerequisite to good accounting is honesty and trustworthiness. This is obviously also a prerequisite for leading a spiritual life: "O people of God! Adorn your temples with the adornment of trustworthiness and piety. Help, then, your Lord with the hosts of goodly deeds and a praiseworthy character" (*Tablets* 120).

Another aspect of accounting is the determination of the wealth and equity position of an organization. Bahá'u'lláh has many passages on the issue of wealth, particularly spiritual wealth. "The essence of wealth is love for Me; whoso loveth Me is the possessor of all things, and he that loveth Me not is indeed of the poor and needy. This is that which the Finger of Glory and Splendour hath revealed" (*Tablets* 156). In addition, there are several exhortations on the immeasurable value of spiritual riches, such as this passage from Bahá'u'lláh's Will and Testament:

Although the Realm of Glory hath none of the vanities of the world, yet within the treasury of trust and resignation We have bequeathed to Our heirs an excellent and priceless heritage. Earthly treasures We have not bequeathed, nor have We added such cares as they entail. By God! In earthly riches fear is hidden and peril is concealed. . . . Fleeting are riches of the world; all that perisheth and changeth is not, and hath never been, worthy of attention, except to a recognized measure. (*Tablets* 219)

The Bahá'í teachings can give the student and the teacher a spiritually illuminated, integrated viewpoint of accounting, the world, and our magnificent universe. An accounting system working under spiritual principles will lead to a



better world and can change our jobs from something mundane and routine to something sublime, inspiring, and beautiful.

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