

# **Towards a definition of performance for religious organizations and beyond: a case of Benedictine abbeys**

## **Structured Abstract**

**Purpose:** This paper aims to analyze how performance may be defined in the context of a religious organization. We do so by studying the case of a Benedictine abbey.

**Design/methodology/approach:** Using an etymologically derived understanding of performance, and predominantly based on the Regula Benedicti (the central guideline for Benedictine monks), we first conceptually develop an understanding of performance in Benedictine abbeys. We then apply this understanding in a single case study.

**Findings:** We found that in order to comply with the Benedictine mission laid out in the Regula Benedicti, Benedictine abbeys need to balance sacred and secular goals. We also derived six key actions in order to accomplish these goals. Our case study shows that an imbalance in these key actions may cause severe (financial) distress.

**Research limitations/implications:** Our study provides an alternative framing of the term “performance” and further evidence that only a combined pursuit of sacred and secular goals seems useful for religious organizations. Researchers interested in religious organizations might find our conceptual approach and findings useful to analyze performance in such organizations.

**Practical implications:** Benedictine abbeys and other religious organizations may find our analysis valuable to critically analyze their current strategies and focal activities. Moreover, this paper’s results might also be worthwhile for other faith-based or third-sector organizations when seeking an alternative framing of performance.

**Originality/value:** This paper provides a new framing of “performance” and is the first to analyze what performance might mean in the context of a Benedictine abbey.

**Keywords:** Benedictine abbeys, Performance, Religious organizations, Third sector, Etymology

**Article classification:** Research paper

## 1. Introduction

The proper definition of the term “performance” remains a key challenge in the third-sector literature when designing or analyzing performance management systems (Bagnoli and Megali, 2011). A major reason for this challenge remaining topical is that third-sector organizations—in contrast to traditional profit-oriented enterprises—do not only have one owner, but rather various beneficiaries, and therefore different organizational goals (Kanter and Summers, 1987; Jun and Shiau, 2012).

This complexity is especially true for religious organizations, which face additional difficulties when defining what performance means to them. One issue is that their ultimate goal is usually to serve God. However, assessing how well they achieve this goal, and thus perform well, cannot be assessed by human beings, as only God—if anyone—can answer this question (Berry, 2005; Joannidès, 2012). A related problem is that the opacity of religious organizations’ higher principal (God) implies that their members are ultimately only accountable to God (and not to their direct organizational superiors). Therefore, they create their own understanding of how best to serve God (McKernan, 2012; Joannidès, 2012). Nevertheless, religious organizations are under increasing pressure to account for their activities and to report on how well they have “performed” (McCarthy, 2007).

This paper examines the following research question:

*How can performance be defined in the context of a religious organization?*

We study this question using an expressive case (Berry, 2005), namely a Benedictine abbey. Benedictine abbeys are known to be highly stable organizations, having often existed for over 1,000 years (Inauen *et al.*, 2010a; Rost *et al.*, 2010; Feldbauer-Durstmüller *et al.*, 2012). Thus, the long-term existence of Benedictine abbeys may also be due to a suitable (but maybe tacit) understanding of performance management. Another reason for studying Benedictine abbeys

is that there exists a general guideline for the life of a monk, the so-called Rule of St. Benedict (or *Regula Benedicti* in Latin, hereafter abbreviated RB), which we use to examine its inherent notion of performance.

Therefore, our approach to studying what performance may mean in the context of a Benedictine abbey is twofold. We firstly analyze the RB and describe the notions of performance included. To do so, we rely on an etymologically derived definition of performance, which we then apply to the setting of Benedictine abbeys. Secondly, we use a single case study conducted in an Austrian Benedictine abbey to investigate the extent to which our understanding of performance derived from the RB holds true for a real-life abbey.

For Benedictine abbeys in industrialized countries, managing their performance, and in this regard explicitly knowing what performance means in the first place, has become increasingly important. Despite their typical centuries-long histories, numerous Benedictine brotherhoods in developed countries have problems attracting a sufficient number of new members (Holtz, 2011). Smaller communities might thus lead to a need for Benedictine abbeys to refocus their activities on the core guideline prescribed by the RB and manage these activities more stringently. Consequently, an increased need may arise for making themselves aware of the true meaning of performance in a Benedictine abbey. Nevertheless, the topic of performance definition in religious, or more generally in faith-based organizations, may not only be of interest to this type of organization, but also to other third-sector or even profit-oriented organizations that aim to devote themselves to normative or ethical principles.

Our paper primarily contributes to the current literature by delivering a new framing of performance derived from an etymological analysis of its roots. As our case study confirms, this alternative may induce a different and more comprehensive understanding of performance in the religious and, potentially, third-sector/non-profit contexts. Additionally, in contrast to other studies focusing on accountability in religious organizations which have revealed a

rather bureaucratic control philosophy (e.g., Jacobs and Walker, 2004; Joannidès, 2012), our study provides evidence of a different understanding of accountability in religious settings, which is more oriented on “clan controls” and reciprocal trust (Ouchi, 1980) and less bureaucratic.

The remainder of this paper proceeds as follows. In section 2, we review the extant literature on performance and the related issue of accountability in religious organizations. We also introduce the context of this paper, namely Benedictines and their abbeys. In section 3, we present the methodology applied to study our research question. Section 4 presents the results of our analysis of the RB. Section 5 is devoted to the main findings of the case study analysis. Finally, in section 6 we discuss these findings, present implications for Benedictine practice, and suggest directions for future research.

## **2. Accountability and performance in Benedictine abbeys**

### ***2.1 Benedictines and Benedictine abbeys***

Benedictines are considered to be the oldest monastic order in the Western Christendom. Together with the Cistercians, Cistercians of strict observance (“Trappists”), and other communities, Benedictines form the largest monastic group within the Catholic Church (Kleymann and Malloch, 2010). The Benedictine Order is represented on all continents of the world, although more than half of Benedictines live in European communities (OSB (Ordo Sancti Benedicti), 2012).

All monastic communities of the Benedictine congregation—roughly 300 male communities with approximately 8,000 monks, and 840 female communities with approximately 16,000 nuns (OSB (Ordo Sancti Benedicti), 2012)—are governed by the RB, which was most likely written by Benedict of Norcia around 540 during his time at the monastery of Monte Cassino.

This period was affected by economic, political, and social instability because of the Barbarian tribes and the collapse of the Roman Empire. The RB can be regarded as an alternative to the chaos that existed outside the abbeys (Kennedy, 1999; Tredget, 2002).

The RB is almost 1,500 years-old and ranks as one of the most significant documents in Western civilization. It consists of 73 chapters that are primarily dedicated to the organization of daily Benedictine life and used to bring the monks of a Benedictine abbey closer to God (Fry, 1981; Tredget, 2010). Each of the RB's chapters is divided into several verses (e.g., RB 1, 1 refers to RB chapter 1, verse 1). Owing to its importance for investigating a Benedictine abbey's mission, the contents of the RB are discussed in more detail in sections 4.2 and 4.3.

The RB's primary postulate *ora et labora et lege* ("pray, work, and study") can be regarded as the most important distinguishing feature between Benedictine abbeys and other religious orders, such as Mendicant monastic orders (e.g. Franciscan, Dominican) that refuse to strive for ownership and earnings. Monks who commit to the principles of the RB and bind themselves in solemn vows to a life under the evangelical counsels (i.e. poverty, chastity, and obedience) not only have to fulfill the work of God ("Opus Dei"), but also have to earn their livings and ensure the long-term sustainability of the abbey by performing manual work (Tredget, 2002; Kleymann and Malloch, 2010). For this reason, Benedictine monasteries usually run several businesses (e.g. agricultural and silvicultural activities together with manufacturing and refining agricultural, farming, fishing, forestry, and related products; handicraft and tourism businesses; (small) retail and service businesses; renting and leasing businesses; and property administration) in addition to their spiritual, pastoral, cultural, and charitable activities. Therefore, Benedictine abbeys are confronted with a specific target system that includes not only normative-spiritual objectives but also economic ones.

From an organizational point of view, a Benedictine monastery can be interpreted in various ways (Hopwood and Miller, 1994). Firstly, it is a *religious organization* and an *expressive*

*organization* (Berry, 2005). Secondly, a Benedictine monastery is a *social organization*, where people can interact with others and that serves as a support to various stakeholders with different needs. Thirdly, a Benedictine monastery is a kind of *ecclesiastical organization*. Although Benedictines are not under the control of the Roman Catholic Church, Benedictine monks care for a number of parishes on its behalf. Fourthly, a Benedictine monastery can be interpreted as an organization that has *cultural and educational missions*. Besides the care for their huge buildings that are protected as historic monuments, cultural repositories, art collections, museums, and libraries that consist mostly of inventories that are historically valuable, Benedictines run several schools and other educational institutions and therefore discharge a strong educational responsibility. Furthermore, a Benedictine monastery can be seen as an *enterprise* or as a conglomerate of enterprises.

The RB is the only catholic monastic rule that expects monks to not only fulfill the work of God, but also earn their livings and ensure the long-term sustainability of the abbey by performing manual work (Tredget, 2002). In this respect, the RB is very clear: “(...) for then are they truly monastics when they live by the labor of their hands, as did our Fathers and the Apostles” (RB 48, 8). As such, manual work is part of the religious understanding of Benedictines and a way of “Seeking God”. For Benedictines, the single purpose of making profits is to support themselves and their livelihoods, to keep their buildings, churches, assets, and articles of virtue in good condition, and to finance multifaceted non-profit activities. Hence, they are not primarily dependent on the resources of the Roman Catholic Church, on the importance of membership size (Booth, 1993) and growth in church attendance, on the goodwill of donors, or on huge fundraising activities. In contrast to church organizations, Benedictine abbeys are thus autarchic.

Finally, a Benedictine monastery can be interpreted as an *organization responsible for the management* of the monastery. Benedictine monasteries encounter the convent of the

monastery (the “family of monks”), the enterprises (with a number of different organizations as sub-systems), and the multifaceted tasks in one organization, which seems almost one of a kind in society. Thus, it is obvious that the balance between the above-mentioned interpretations has a bearing on keeping such an organization reliably on track and on achieving good performance.

## ***2.2 Performance management and accountability in a Benedictine context***

The literature on religious organizations shows a general lack of performance management-related issues in the context of monasteries. A brief literature review shows the scarce examples of performance management with respect to monasteries. Thus, the term performance is mostly interpreted per se backward looking and one-dimensional.

By focusing primarily on the corporate governance of Benedictine monasteries, Inauen *et al.* (2010b) used the term performance as a synonym for individual skills rather than in an organizational manner. Other studies concentrated, among others, on the monastery’s profit motive and its financial results (Clary, 2007) or implied that performance is an abbey’s survival on the market (Janotik, 2012).

By analyzing the accounting activities of the Spanish monastery of Guadalupe between 1597 and 1784, Llopis *et al.* (2002) demonstrated the development of a new accounting instrument that represented an important movement away from the simple application of the “cash” approach to accounting towards a more modern system of performance measurement using additional multidimensional (non-financial) performance indicators.

Concerning the performance measurement of churches and congregations, the literature presents evidence that these organizations traditionally use the counting and tracking of offerings and members as the counterpart of business organizations’ traditional financial performance measures (White and Simas, 2008; Pearce II *et al.*, 2010). However, other

church organizations have also recognized that growth in church attendance and counting “nickels and noses”, although important for fulfilling some of the purposes of a church, are limited measures of church performance (Keyt, 2001; Perkins and Fields, 2010).

Recent years have seen a constant elaboration of new forms of financial and non-financial disclosures by organizations to their stakeholders, arguably reflecting a growing faith in transparency as a source of trust for distant others (Roberts, 2009). Although calls for greater accountability are regularly voiced (Shearer, 2002; Messner, 2009; Joannidès, 2012), few scholars have examined in depth the characteristics of accountability practices in religious settings (Jacobs and Walker, 2004).

Barlev (2006) provided a Biblical statement of accountability that summarizes the sophisticated accounting practices in Ancient Mesopotamia and Ancient Egypt, while other scholars focus on the historical development of accounting practices in a religious context (Quattrone, 2004, 2009; Aho, 2005; Carmona and Ezzamel, 2006; for an overview of the body of research in the field of accounting in a religious context see the recent study by Joannidès and Berland, 2013). However, the works of Laughlin (Laughlin, 1988, 1990) and Booth (1993) contributed to the literature by distinguishing between the sacred activities of the Church and the secular functions of accounting and administration (see also Jacobs and Walker, 2004). More recently, the construction of a sacred/secular divide has been questioned and characterized as too simplistic by numerous authors (Jacobs and Walker, 2004; Jacobs, 2005; Hardy and Ballis, 2005; Ezzamel, 2005).

Jacobs and Walker (2004) and Joannidès (2012) demonstrated with the examples of the Iona Community and the Salvation Army a strong interlinkage between sacred and secular items and showed how accounting and accountability play important roles in the particular understanding of theology and spirituality. In particular, both organizations rely on rules and procedures to measure and control the conduct of their members. Moreover, it has been

demonstrated that financial accounting and recordkeeping are deeply embedded in central religious observances.

In expressive organizations (Berry, 2005), an omniscient God serves above all as the higher principal to whom individuals are accountable (Joannidès, 2012). However, the meaning of accountability proposed by Joannidès (2012) as “one’s own responsible behavior before God mediated through answerability before the church” (p. 249) demonstrates impressively the problems and limits of accountability (Roberts, 2009; Messner, 2009; Molisa, 2011; McKernan, 2012). Therefore, Joannidès (2012) reinforced Kamuf’s (2007) concept of “accounterability” as “a counter-institution of resistance to the irresistible logic of accountability (p. 253). Nevertheless, whatever understanding of accountability one adopts, it always entails and enacts intersubjectivity (Shearer, 2002, 545) and always draws upon a normative structure (Roberts, 2009).

According to Joannidès (2012), accountability can be framed by four interrelated questions: who gives whom for what reasons and by which means an account? In this respect, the RB gives numerous reference points showing that the Benedictine understanding of account giving is not primarily dependent on a particular quantifiable manner but rather on every monk’s own responsibility for following the high ethical claims postulated in the RB (e.g., RB 31, 10: “Let him regard all the utensils of the monastery and its whole property as if they were the sacred vessels of the altar”).

In contrast to the Iona Community (Jacobs and Walker, 2004) and the Salvation Army (Joannidès, 2012), Benedictines do not rely heavily on diverse formalized control mechanisms. According to the RB, they rather follow a long tradition of preparing lists and taking inventories. In this respect, the aim is to keep a thorough summary of assets rather than controlling individual behaviors. Summing up, the Benedictine understanding of accountability reminds us of what Roberts (2009) called intelligent accountability with a

strong moral dimension and concern for truth and trustworthiness (McKernan and MacLulich, 2004; McKernan and Kosmala, 2007). This definition is in line with Molisa's (2011) assumption that love is treated as the end of account giving and regards accountability as both a testimony and a gift (McKernan, 2012).

According to Jayasinghe and Soobaroyen (2009), accountability practices in expressive organizations do not merely report the "facts" of economic activities; instead, they initiate new forms of accountability. For Benedictines, this must take into consideration the Benedictine set of values, the variety of tasks, the demands of diverse internal and external stakeholders, and, from a managerial point of view, the strong need for the sustainable steering of a complex organization. Along these lines, we suggest a definition of performance that is well adapted to the underlying Benedictine framework conditions.

### **3. Methods**

#### ***3.1 Research approach***

To answer the question of what performance means in the context of a Benedictine abbey, we followed a two-step approach. In the first step, we conducted an in-depth analysis of what information on performance the RB contains. As the word "performance" is mentioned only once in the RB (in the translation by Fry, 1981 in connection with the "performance of good works" and their importance for the monks' way to the kingdom of God), we relied on an etymological approach to assess its meaning for Benedictine abbeys. Therefore, in section 4.1, we derive a working definition of performance as an "intentional action" and apply this to the RB in sections 4.2, 4.3, and 4.4. By doing so, we derive a Benedictine abbey's basic intentions and key actions.

In the second step, we examined whether our definition of performance derived from the RB holds true for a real-life example in the context of a Benedictine abbey. For this purpose, we

performed a single case study in an Austrian Benedictine abbey, for which we present our findings in section 5. We conducted semi-structured interviews and group discussions (Qu and Dumay, 2011) and were also granted access to the abbey's internal documents and accounting information. In total, we conducted 12 interviews or group discussions between September 2011 and April 2012 [1]. In these interviews and group discussions, we were able to include the views of various officials of the abbey, including the abbot, the cellarer, members of the council of elders, members of the convent, and non-monk employees. Therefore, 16 individuals participated in interviews and discussions. An overview of the interviews and discussions is provided in the appendix.

The interviews and discussions were transcribed and analyzed using Thomas's (2006) general inductive approach, which allows topics to emerge from textual information without creating a code system before the analysis. The general inductive approach focuses solely on processing textual information and does not include prescriptions on how to use the coded text to create theory. It thus focuses on the core meanings evident in the textual information. Nevertheless, this approach also involves a deductive element, namely the researcher focusing on a certain research objective. In the case of this paper, the analysis of the meaning of performance inherent in the RB also guided our empirical investigations in our case abbey. Therefore, while the text analysis following the general inductive approach per se is inductive, Thomas (2006, p. 241) suggested that the researcher focus on "themes or categories most relevant to research objectives identified".

In a step-by-step approach, we identified these themes and categories. Both researchers involved in the project read the transcripts several times and each time a topic relevant to the research question emerged from a transcript, the topic was coded and the other transcripts were scanned for the same topic and coded accordingly. These topics were also labeled and clustered into categories, which were then further condensed. Eventually, these condensed

categories served as the basis for presenting the findings and deriving a summary of the most important categories towards our research objective (Thomas, 2006).

### ***3.2 Case description***

The Benedictine abbey, which serves as the research object in our case study, is one of 16 such abbeys in Austria existing at the end of our empirical investigations (April 2012). While the average Austrian Benedictine abbey shows a lifespan of roughly 650 years (Feldbauer-Durstmüller *et al.*, 2012), the abbey under investigation looks back on an above-average time of existence, as it has already existed for roughly 1,000 years. However, compared with other Austrian Benedictine abbeys, it can be regarded as rather small, with a convent of approximately 20 monks and employing approximately 30 secular employees at the time of our study. Similar to other Benedictine abbeys (Prieto *et al.*, 2006; Fernández Roca, 2010), the case study abbey is heavily intertwined in the local economy and society. Among other activities, it runs two schools, a forestry, and a fishery.

We decided to study this particular abbey for various reasons. Firstly, at the time of our investigations, the abbey was experiencing serious financial distress, which was an interesting situation to study, as it enabled us to compare the basic intentions and key actions inherent in the RB derived in section 4 with a real-life situation of crisis. We could thus observe the extent to which our six key actions (see section 4.3) were followed and whether this might have been a reason for the difficult financial situation faced by the abbey. Secondly, the abbey under investigation shows a number of characteristics of an average Benedictine abbey in Austria. Owing to its vicinity to a major city, but being situated in rural surroundings, it also shows signs of being both an urban and a rural abbey. Moreover, a number of its activities are typical to Benedictine abbeys such as schooling, pastoral, and economic activities. Finally, another important reason for choosing this abbey was its openness towards our research project.

Just as all other Austrian Benedictine abbeys, the case abbey is an autonomous organization. Because it does not receive funding from the Catholic Church, it has to generate the cash necessary to continue opening. The case abbey is part of the Austrian Benedictine congregation and thus has to submit an annual report to the congregation's economic committee. This report is backward-oriented and contains basic information on the abbey's financial situation. However, although abbeys are accountable for their past actions, these reports do not contain information on their future intended actions. Thus, they do not contain comparisons between intended and actual actions, which hinders determining their "performance" as derived in section 4.1. Besides these annual reports, every six years (or whenever required), abbeys of the Austrian Benedictine congregation must also undergo an audit carried out by the congregation's economic committee (Feldbauer-Durstmüller *et al.*, 2012).

## **4. Performance inherent in the RB**

### ***4.1 An etymological approach to defining performance***

The word "performance" first appeared in the English language around the year 1500 and it was formed as a combination of the verb "perform" and the suffix "-ance". The latter simply symbolizes a noun of action (Barnhart, 1999). The contemporary verb "perform" was corrupted from the Middle English word "parfourmen", which itself stems from a combination of "par" and the Old French "fournir" (Skeat, 1993). In this connection, "par" means "completely" or "thoroughly", while "fournir" stands for "furnish" or "accomplish" (Hoad, 1993). This brief etymology of "perform" suggests that there are several possible translations of "to perform", which are offered by etymologists. Specifically, these range from "to achieve" (Skeat, 1993), "to finish", "to effect", and "to carry out" to "to go through formally" (Hoad, 1993).

In contemporary dictionaries, explanations of performance fit well together with the word's etymological roots, but also offer some variations. For instance, the online edition of the Oxford English Dictionary [2] suggests that performance, on one hand, can be very broadly defined as “the accomplishment or carrying out of something commanded or undertaken” but, on the other hand, has specific meanings in contexts such as arts, psychology, business, and linguistics. Similarly, the Merriam Webster online dictionary [3]—besides more context-specific definitions—offers a broad definition of performance as “the execution of an action” or “something accomplished”.

What both etymological and contemporary dictionary definitions of performance have in common is the accomplishment of some action. “Accomplishment” again etymologically stems from “acomplir” and it can be translated as “making something complete” (Hoad, 1993). Thus, it might be argued that when performing (and accomplishing) something, this should imply that the action involves some intention or that it is directed towards some outcome that may be completed. Hence, we arrive at a definition of performance as an “intentional action” (Ermolayev and Matzke, 2007). Admittedly, this definition is rather abstract and broad. However, to fit all possible contexts of performance such arts, psychology, and business, an overall definition of performance clearly has to be broad and then fitted to the specific context. Thus, we rely on this broad definition to explore how performance may be specified in the context of Benedictine abbeys.

#### ***4.2 A Benedictine abbey's basic intentions***

As a first step towards a more context-specific definition of performance as an “intentional action” in Benedictine abbeys, we look at the word “intentional” by analyzing the basic intentions of abbeys. Specifically, we examine which basic intentions for action are codified in the RB.

As an overriding principle and one of the pillars of a Benedictine abbey's set of basic intentions, the monks are called on to "seek first the kingdom of God and His justice" (RB 2, 35) and act "so that in all things God may be glorified" (RB 57, 9). Interestingly, the only occasion of the RB mentioning the word "performance" can also be found in connection with seeking the kingdom of God for which "the performance of good works" is seen as a prerequisite (RB Prologue 21).

Therefore, an important intention of every Benedictine abbey is to bring its monks closer to God (Chan *et al.*, 2011). However, the isolated completion of all daily celebrations is not regarded as sufficient for coming closer to God. In fact, monks are called on to seek God in everything they do. Moreover, the accumulation of wisdom and studying are also depicted as approaches for coming closer to God (Tredget, 2010). These three principles (pray, work, and study) of Benedictine life clearly highlight the true importance of the overall Benedictine motto of "*ora et labora et lege*". Put differently, all three principles may also be interpreted as synonyms for "seeking God" (Tredget, 2010).

Besides this overriding principle of seeking and glorifying God, the RB contains more prescriptions that we regard as highlighting the basic intentions of the existence of a Benedictine abbey. One of these is the abbey's long-term survivability and its preservation of assets. As indicated earlier, Benedictine abbeys are stable organizations, perhaps because the RB contains notions that might nowadays be categorized under the term "sustainability". For instance, the RB instructs the monastery's cellarer (a position similar to a finance director) to "regard all utensils and goods of the monastery as sacred vessels of the altar" and not to be "wasteful" (RB 31, 10-12). Moreover, the monks are also reminded that "whoever fails to keep the things belonging to the monastery clean or treats them carelessly should be reproved" and "if he does not amend, let him be subjected to the discipline of the rule" (RB 32, 4-5).

Yet another part of the RB, which we found induces some basic intentions, is the notion that “no one may be disquieted or distressed in the house of God” (RB 31, 19). This maxim of creating contentment applies not only to the smaller circle of the abbey’s monks, but also to the stakeholders associated with the abbey. The “house of God” should also include the monks’ environment, as they are expected by the RB to “relieve the lot of the poor, clothe the naked, visit the sick, (...) help the troubled and console the sorrowing” (RB 4, 14-19). Moreover, hospitality plays a central role for Benedictines (O’Gorman, 2006), as they are reminded by the RB that “all guests who present themselves are to be welcomed as Christ” (RB 53, 1). All these actions are said to help monks get closer to God. Therefore, we argue that creating contentment in the key stakeholders of a Benedictine abbey is one of its basic intentions as well.

To summarize, based on the RB, we find that a Benedictine abbey’s basic intentions are threefold: (1) seeking God, (2) the premise of sustainability, and (3) the contentment of key stakeholders.

#### ***4.3 A Benedictine abbey’s key actions***

Having identified the basic intentions of a Benedictine abbey in section 4.2, we now focus on how these intentions materialize into key actions. Together with the intentions, these actions complete our preliminary understanding of performance as an “intentional action” in Benedictine abbeys, which is based on an analysis of the RB. One might postulate that the central action of a Benedictine abbey is to simply follow the RB. However, as this paper also aims to provide indications that may be helpful for other faith-based organizations, the “basic intentions” identified from the above-presented analysis are stated more tangibly as key actions:

- A. Enable monks to seek God by balancing *orare, laborare, and legere*:** As described in section 4.2, in order to seek God, monks are expected to pray, work, and study. By contrast, the RB states clearly that “idleness is the enemy of the soul” (RB 48, 1). Moreover, it also stresses that there should be a balance between working, praying, and studying: “The brothers should have specified periods for manual labor as well as for prayerful reading” (RB 48, 1). A key tenet of the RB is thus to do everything with measure. This can be interpreted as a synonym for “balance”.
- B. Giving witness:** Benedictine monks commit to following the principles of the RB, which is not considered to be a conglomeration of theoretical rules, but rather a guide for daily life, which has sophisticated ethical requirements. The RB seeks to address all aspects of human life and of a human being’s needs (Kleymann and Malloch, 2010). To be authentic requires monks—and to a lesser extent the abbey’s secular employees—to internalize the organizations’ core values and act in a manner of giving witness to Benedictine statements of faith.
- C. Store and shield the abbey’s resources for further generations:** The premise of sustainability is a central theme in the RB. In this regard, the prevention of resource depletion seems to be a key action for every Benedictine abbey. Thus, to describe it in Lightbody’s (2000) terminology, storing and shielding the abbey’s resources can be regarded as crucial. Reconsidering a Benedictine abbey’s typical multi-layered economic activities, this key action also affects its enterprises and other missions. For instance, this key action underscores that enterprises should not take on excessive or even irrational risks. Likewise, for the abbey’s non-enterprise missions, this tenet implies that such activities should not consume more resources than can be sustainably provided by the abbey’s resource base. Specifically, this could limit the annual cash outflows for societal, cultural, pastoral, and spiritual missions. However, in order to sustain the abbey’s independence and production of sufficient future cash flows (see next key action), storing

and shielding behavior must not lead to a loss of the timeliness and competitiveness of the abbey's services and products it offers to stakeholders and customers. Thus, securing the abbey's existence for future generations might include both (1) the investment of money to keep the abbey up-to-date and to develop or create new services or products and (2) the abandonment of existing activities that no longer yield sufficient contributions to the abbey's mission.

**D. Regularly produce sufficient cash flows to remain independent and self-reliant:** In section 2.3, we showed that in contrast to other religious orders, Benedictines aim to earn their own livings. This implies that the abbey produces sufficient cash flows to meet its internal needs, the needs of monks, and the needs of other stakeholders. This goal can be realized by relying on the earnings from monks' ongoing work, the earnings of the abbey's enterprises, interest earned on the abbey's assets, or receiving donations. However, in conjunction with the key action discussed above ("store and shield"), a limitation arises: the abbey must produce significant cash flows without depleting its resource base. More precisely, it should not meet its cash flow needs by exploiting its resource base, such as through the continuous sale of assets or unsustainable deforesting. However, the RB also prohibits the community of monks from earning more than they actually need to seek and glorify God: "The evil of avarice must have no part in establishing prices, which should, therefore, always be a little lower than people outside the monastery are able to set" (RB 57, 7-8). Hence, producing sufficient cash flows may be regarded as a means to the end of pursuing the other key actions rather than as an end itself.

**E. Contenting key stakeholders:** To ensure that "no one may be distressed (...) in the house of God" (RB 31, 19), the abbey should also aim to keep key stakeholders contented, which therefore may be regarded as another key action. This need should be especially met in non-enterprise activities, such as pastoral, cultural, and educational

missions. Again, this factor is interdependent with the “store and shield” action as well as the key action of producing sufficient cash flows. Therefore, keeping key stakeholders contented underlies the finding that the abbey has a limited amount of resources for this purpose, which are covered by regular cash flows and do not deplete its resource base.

**F. Attract prospective and retain current monks:** The sustained existence of a Benedictine abbey is contingent on the existence of a community of monks in the first place. Therefore, in order to comply with the second key action discussed in this section, the abbey also has to ensure that there are future generations of monks for whom to store and shield the abbey’s resources. This means that the abbey has to attract prospective and retain current monks, otherwise the community may eventually dissolve. A key component for retaining current monks might be the strong culture of consent typical of Benedictine abbeys (Tredget, 2002). The importance of monks’ contentment and securing a peaceful coexistence together is also stressed by the RB, which reminds monks that “all the members will be at peace”, if there is “no word or sign of the evil of grumbling, no manifestation of it for any reason at all” (RB 34, 6).

#### 4.4 Putting it together: A preliminary understanding of performance in a Benedictine abbey

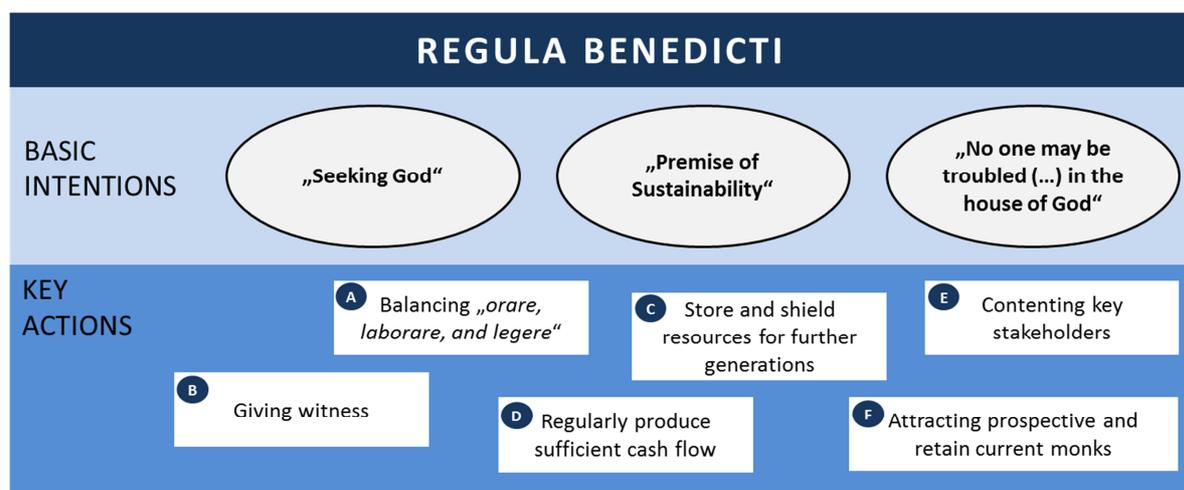


Figure 1: Basic intentions and key actions derived from the RB

The central components of the conceptual definition of what may be subsumed under the term “performance” and their interdependencies in the setting of a Benedictine abbey can be visualized in Figure 1. This depiction symbolizes that a Benedictine abbey’s basic intentions for existence as derived from the RB lead to the six key actions described above. The performance of a Benedictine abbey can thus be judged as to what extent they follow these basic intentions via their key actions. Put differently, a Benedictine abbey could be described as “performing well” if it follows these basic intentions by adopting these six key actions. Whether and how these theoretically derived basic intentions and key actions are explicitly or implicitly undertaken in a Benedictine abbey is next exemplified using a single case study.

## **5. Case study findings**

### ***5.1 Seeking God***

Concerning the first key action (A; Figure 1) of enabling monks to seek God by balancing pray, work, and study, the following statements by the abbot explained the importance of balance and what this means in a Benedictine sense:

*“One concept of balance is where you tend to think about getting two opposites equal so that the thing is in equilibrium. I do not think that Benedict is concerned about that kind of balance at all. He would rather mean that perfect balance between community and work, prayer and activity, and so forth, as if the thing hangs together because we have opposites counterbalancing one another. This is a quite different concept of balance. It is balance as an integration of the whole. A balance that is dynamic. It is a continuing project, a continuing challenge, and you never really perfect it. A Benedictine synonym for ‘balance’ can be found in our Rule, namely that everything should be done with measure. This crosses the whole Rule. But what is the right measure? Our Rule then talks about ‘discretio’, which is—according to Benedict—the mother of virtues. ‘Discretio’ means a kind of modest*

*differentiation. Adherence of our Rule is not the most important factor, but rather finding the right measure if a particular situation requires an exception. This enables me to meet the requirements of the monks, the employees, and the problems to be solved. But above all, to succeed with 'discretio' requests a daily balancing act".*

Furthermore, the abbey's cellarer indicated that a misbalance is avoided among the monks:

*"Sometimes, there is the situation where my fellow monks kind of pity me for serving as the cellarer. They sometimes state that it is unfortunate for me to have to dedicate time to finance and accounting tasks, as I could devote time to other—more valuable—things, such as spirituality or my own personal development and growth."*

This shows that working too much and not having enough time to devote oneself to study or spirituality creates a misbalance, which is perceived as wrong. However, some monks do not work as much, and therefore still have sufficient time for studying, but do not show enough interest in it. Therefore, the abbot stated that he kept an eye on the extent to which his fellow monks attended training programs for their professional and personal development. According to him, this can be seen as an example of "discretio":

*"Everybody is different and everybody has individual limits. We do not expect the same intensity of working or studying from everybody. Everybody is treated according to his capabilities. This is the precondition to develop one's personality and be satisfied".*

Moreover, concerning the "orare" part of a balanced approach to seeking God, the abbot pointed out that from his view the mere quantity of prayers might not be a reliable indicator of seeking God, but that "*the quality of the prayers, whether the shared prayers are deep and whether questions of beliefs are also discussed openly and critically,*" should also be included when analyzing the God seeking-behavior of Benedictine monks.

In addition, according to the abbot, seeking God is rather a means to an end than an end in itself, because

*“Seeking God is not an objective; it is rather an activity, a process. The result of this process is to find God. But God is a kind of metaphysical variable that never can be quantified, whereas the process of ‘seeking God’ can be described and operationalized”.*

In answering the question of how the process of seeking God can be described, the abbot referred again to the RB and pointed, among others, to chapter 4 and its description of the “tools of the spiritual craft”:

*“The ‘tools of the spiritual craft’ represent a numeration of more than fifty virtues. Every single Instrument, like ‘not to bear false witness’, ‘not to do to another what one would not have done to oneself’, ‘to help in trouble’, ‘to listen willingly to holy reading’, ‘to devote oneself frequently to prayer’, ‘to utter truth from heart and mouth’, ‘to keep constant guard over the actions of one’s life’, ‘to prefer nothing to the love of Christ’ and so on, encourages the individual process of seeking God. When I apply these tools then I achieve the goal. And in the end, one is rewarded: ‘If we employ them [the tools of the spiritual craft] unceasingly day and night, and return them on the Day of Judgment, our compensation from the Lord will be that wage He has promised: “Eye has not seen, nor ear heard, what God has prepared for those who love Him’ (1 Cor, 2:9).”*

In addition to the operationalization of the process of seeking God, the abbot continued to explain the central meaning of the community:

*“The workshop in which we diligently execute all these tasks is the enclosure of the monastery and stability in the community. We call this ‘stabilitas in congregatione’. The vow of stability, the very specialness of Benedictines, of course does not freeze us into immobility. It is the*

*ability to abide perseveringly, to stand firm, and to stay where one has decided to live. 'Stabilitas' has a lot to do with sustainability."*

## **5.2 Storing, shielding and producing sufficient cash flows**

An abbey's sustainable development and the approach to "store and shield" (C; Figure 1) the abbey's resources for future generations seemed to be a major concern for both the abbot and the cellarer. A statement by the cellarer captured this point well:

*"For all economists, this would be a wearing situation. The roughly 1,000 years of our abbey's existence mean that I should act to enable at least 1,000 more."*

Nevertheless, as indicated above, we found that the goal of sustaining the abbey's resources for future generations may stand in conflict to the key actions of producing sufficient cash flows for remaining independent (D; Figure 1) and keeping key stakeholders contented (E; Figure 1). In our later interviews and discussions in the abbey, the monks revealed that the abbey was in a rather difficult financial situation, as suggested in section 4.3. To meet its ongoing cash flow needs, the abbey had been following a policy of continual asset sales for the past few years. However, their operations did not create sufficient cash flows, and therefore they indeed were depleting their resource base. At the time of our investigation in the abbey, the abbot had begun to realize the potentially disastrous effects if the abbey kept on with this policy and—together with the cellarer—introduced austerity measures to reduce operational losses. These also included layoffs of the abbey's profane staff. In turn, this resulted in conflicts with key local stakeholders, such as members of the parish community and local opinion leaders; these stakeholders did not understand why the abbey laid off people despite its (asset-wise) riches. Therefore, the monks found themselves in a goal conflict, which was not fully resolved at the completion of our investigation. In this respect, the abbot stated:

*“In general, our Rule declares for the abbot: ‘above all let him not neglect or undervalue the welfare of the souls committed to him, in a greater concern for fleeting, earthly, perishable things (...). And if he be tempted to allege a lack of earthly means, let him remember what is written: ‘First seek the kingdom of God and His justice, and all these things shall be given you besides’. This tells me not to overemphasize earning money. However, I have a great responsibility towards the brotherhood of friars. We are all responsible for earning our livelihoods. Our earnings ensure our autonomy. Accepting gifts simultaneously narrows liberty. In these times of financial troubles, we have the situation that we remain autonomous but we have lost autarchy. This is bitter.”*

### **5.3 Contenting key stakeholders**

The Benedictine tenet of “no one may be disquieted or distressed in the house of God” (E; Figure 1) describes best what is meant by contentment and happiness. In this respect, the abbot stated the following:

*“Our Rule cares for internal as well as a number of external stakeholders. Internal stakeholders are primarily the members of the family of monks and our employees. Everybody should get what he needs and what is good for his personal and spiritual development. In this context, the tips of the RB are manifold: care for the weak, take into consideration individual strengths and weaknesses, care for the right clothes, and provide satisfactory meals. These are only some examples. There are lots of measures to avoid grumbling ... for example, when I am stinted or when I make unfair decisions and so on. Grumbling is the opposite of peace.”*

According to the satisfaction of external stakeholders, the abbot also enumerated examples that indicate the complexity in this regard. Above all, the “House of God” includes activities to care for the “old men and children” (RB 37), “to relieve the poor” (RB 4, 14), “to clothe the

naked” (RB 4, 15), “to visit the sick” (RB 4, 16), “to help those in trouble” (RB 4, 18), “to console the sorrowful” (RB 4, 19), and “to receive guests” (RB 53).

#### ***5.4 Attracting prospective and retaining current monks***

We also found evidence pointing to attracting prospective and retaining current monks (F; Figure 1). While the abbot was very clear that the size of the community of monks was not a key issue for him, he stated that the quality of the community and living together were important points. This statement underscores the importance of not only retaining the monks of the abbey, but also securing a culture of consensus and compassion:

*“An important question is whether we also treat the concerns and needs of the old, sick, or weak friars with respect. This is all the more important with respect to the overageing of our communities. Thus, emphasis has to be put on the attraction of new monks. In the worst case scenario, our community dies out. A brotherhood is the necessary condition for the monastery. In addition, an amalgam of generations is a quality criterion for a community. The younger generation gives dignity to the elders and the elders give love to the younger generation. This is also a kind of lifelong learning. Thus, caring for new monks is of vital significance. It would be culpable not to plan activities in this respect and I am even accountable for this kind of spiritual acquiring towards the Congregation in the case of the visitation. However, it is nowhere to be found HOW to acquire potential new monks. Youth work is one possibility, such as sending out brothers to our schools as teachers, while using spiritual or therapeutic contact persons are another. We even have acquired some monks that once attended our schools.”*

#### ***5.5 Giving witness***

In addition, the manner of respectfully treating elderly friars can also be taken as an example of giving witness in the sense of key action B (Figure 1). At the same time, giving witness

may also be regarded as a precondition to attract prospective monks, as the abbot's following statement illustrated:

*“We only can arouse somebody's interests in a Benedictine way of living when each member of the Benedictine family tries to authentically bear witness of our principles in all of our meetings and in all of what we say and do. A monk's duty is to live the Gospel and we have to account for that. Our Rule states this very clearly in the Prologue: ‘Listen carefully, my child, to your master's precepts, and incline the ear of your heart. Receive willingly and carry out effectively your loving father's advice.’ This is meant by giving witness; giving a testimony; giving an account; authenticity.”*

The importance of “giving witness” was further documented by the following statement from the abbot, which showed that it is necessary for Benedictines to both seek God and give witness about their quest in all the abbey's activities:

*“St Benedict wants us to act ‘so that in all things God may be glorified’ and we have to ask ourselves if we fulfill this challenge. I mean, do the teachers in the schools, the employees in the offices, the workers in the fields and forests, the clergies and so on, do we all act in St Benedict's sense? Do we distinguish ourselves from other—non-Benedictine—organizations through our behaviors? This is the central question.”*

## **6. Discussion and conclusion**

The basic intention of this paper was to develop an understanding of what performance means in the context of a religious setting. To do so, we firstly developed a broad and etymologically based definition of performance as an “intentional action”. Secondly, we applied this definition to the setting of Benedictine abbeys and derived basic intentions and key actions

from the RB. Thirdly, we used a single case study in a Benedictine abbey to examine whether our performance definition held true for a real-life abbey.

In summary, we found evidence of the application and importance of all basic intentions and key actions identified in our analysis of the RB. We also showed that these intentions and actions partly stand in stark contrast and need to be balanced accordingly. When not successfully balancing all these actions, our case shows that this might result in considerable financial distress for religious organizations.

In our view, the presented findings extend the scientific literature on accounting and performance management in religious settings in several ways. We show that accountability in religious organizations can take different forms. In contrast to the findings of Joannidès (2012) and Jacobs and Walker (2004) on the Salvation Army and the Iona Community, the Benedictines studied in our case study rely much less on bureaucratic controls and thus also present another form of accountability. Indeed, they seem to rather rely on what Ouchi (1980) coined “clan controls”, namely controls that rely on reciprocal trust and less so on formalized reporting in numbers and figures, as is the case with bureaucratic controls.

Our study indicates that besides being able to create sufficient transparency and accountability (as discussed, for instance, by McKernan, 2012; Joannidès, 2012), religious organizations need to understand how to perform in the future and in accordance with their basic intentions in order to sustain their existence and survivability. As the statements in our case study showed, the abbot and cellarer, as two important officials in the abbey, strongly think about most of the key actions derived from the RB when caring for the future of the abbey. This finding indicates that these actions are not only important points that officials are accountable for, but that they also comprise ingredients for charting the future course of an abbey. For such purposes, religious organizations need to first create a manageable understanding of performance, which can later be operationalized. In this regard, our paper contributes to the

literature, as it delivers a new framing for the term “performance”, specifically a broad etymologically rooted definition of performance that also fits to religious organizations. A logical next step would be to study how this notion of performance is actually operationalized in religious settings. Then, they would not only be able to be accountable for past actions (as discussed in the accountability literature), but also be able to assess the extent to which they are able to reach their desired performance targets (i.e. their intentional actions).

As the interviews in our case abbey showed, leaders of religious organizations can be expected to have a basic understanding of their organizations’ basic intentions and key actions without explicating these in the form of a performance definition. However, our case also demonstrated that they may lack the ability to sufficiently manage the complexity of their organizational performance in all its varieties. Therefore, the present paper also contributes to the literature by showing that merely understanding the diverse actions of religious organizations to be balanced is not sufficient. Leaders of religious organizations also need a workable and thus manageable definition of performance.

Our findings may also be of interest to the broader third-sector literature and to third-sector organizations that struggle to find an appropriate notion of performance. The etymologically derived broad definition of performance may also be applied to such organizations. At the same time, this understanding of performance as an “intentional action” enables other organizations to adapt the meanings of their intentions and necessary key actions to their specific contexts.

As for future research, there remains a broad array of potentially fruitful avenues. A logical next step and extension of our study would be to analyze whether and how a context-adopted definition of performance as an “intentional action” is adapted and operationalized in religious organizations. Another interesting area would be to investigate whether religious organizations that have a strong sense of formal accountability also set and control their

performances differently to religious organizations that show a more clan control-oriented culture. Finally, it may also be valuable to study the applicability of this framing of performance in non-religious settings, such as other third-sector or non-profit organizations, as these also struggle for a proper definition of what performance means to them.

## Notes

[1] The potentially unusual instrument of “group discussions” was used according to the monks’ wishes.

[2] <http://www.oed.com>

[3] <http://www.merriam-webster.com>

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## Appendix: Interviews and group discussions conducted.

<b>Date</b>	<b>Interviewee(s)/participants of the group discussions</b>	<b>Main topic(s) discussed</b>
September 6, 2011	Abbot	Goal structure and defining performance in a Benedictine abbey
October 10, 2011	Abbot	Monastic governance and performance
October 13, 2011	Cellarer	Cellarer's role and influence on performance
November 24, 2011	7 Non-monk employees, Member of the council of elders, Member of the convent	View of non-monk employees, member of the council of elders, and the convent on what performance means
November 25, 2011	Abbot, Cellarer	Abbot's and cellarer's role in leading the abbey
December 13, 2011	Non-monk employee	The abbey's difficult financial situation
January 4, 2012	Abbot, Cellarer	The abbey's difficult financial situation
January 13, 2012	Abbot, Cellarer, Member of the council of elders	The abbey's difficult financial situation
February 8, 2012	Cellarer	Cellarer's behavior in the light of the abbey's difficult financial situation
February 15 2012	Abbot	Performance measurement, output and outcome indicators
April 10, 2012	Abbot, Cellarer, Member of the council of elders, Member of the convent	Development of the abbey's financial situation
April 19, 2012	Abbot, Cellarer, 5 Non-monk employees	Development of the abbey's financial situation