How a multiple orientation of control reduces governance failures: a focus on monastic auditing

Abstract

The discourse for better governance has many facets. In this paper, we consider multiple control systems at the organizational level. For this undertaking we look at a little examined control and auditing instrument, the visitation process of Roman Catholic orders. These formalized audit procedures, carried out by the umbrella organizations of the religious orders, are one important pillar in the monastic governance system to counter aberrations. We examine 106 Roman Catholic religious communities and connect these visitations procedures with rule violations and sexual abuse cases. Survey data and interviews, together with external information on the sexual abuse scandals of 2010 in Austria, Germany, and Switzerland, enable a comparison of the monastic visitation systems. They show that communities *unaffected* by scandals and rule violations rely strongly on process- and clan control to address inefficiency and misconduct, whereas affected communities focus more on business issues. In going against the trend of relying predominantly on output control, our research suggests a good balance between different types of control to bring the best results in auditing. Additionally, to steer the behavior of their members, many successful religious orders complement controls with personal support and identity strengthening.

1   Introduction: excesses and scandals

Governance has become a permanent issue in the public dialogue. Since the turn of the millennium, scandals of excessive manager compensation and fraudulent bookkeeping, and most notably, misconduct relating to the financial crisis, have damaged economic reputations (Di Pietra et al. 2010; Bachman et al. 2011). Some authors speak of a crisis of governance (Magnan and Markarian 2011; Sun et al. 2011). The search for "good governance" is a matter of immediate concern in order to regain control and restore confidence in the economic system and its leaders (e.g., Pirson and Turnbull 2011).

However, it is not only the economic world that laments scandals and crises. The Roman Catholic Church and some of its religious orders have lived through their own turbulent times. The revelation of child maltreatment, sexual abuse and authoritarian education methods in many Catholic organizations shocked the German-speaking population in the spring of 2010. The issue stayed on the front pages for weeks and the immense attention resulted in a meticulous review of suspect organizations (for an overview, see Spiegelonline 2011; Wikipedia 2012[1]). Religious orders depend on their moral integrity, which is why it is of vital interest for the principals, for instance, the leadership of the religious orders and the Vatican, to prevent such misbehavior. As such, just as for the actors in the market economy, the search for good governance is a central concern in religious organizations.

What can be done to prevent wrongdoing? An inevitable task in dealing with fraud and misconduct in organizations is to control and monitor their members. By means of an appropriate configuration of the control systems, an efficient functioning of organizations is intended. Concepts regarding (multiple) orientations of control have been known in the literature for a long time, but gained too little attention in the practice, organization and accounting literature (Malmi and Brown, 2008; Sitkin et al. 2010). In the last decade a growing number of scholars started to call for investigations into multiple control solutions and corresponding effects (e.g., Alvesson & Kärreman, 2004; Caglio & Ditillo, 2008; Ferreira & Otley, 2009; Grandori & Soda, 2006; Kennedy & Widener, 2008; Malmi & Brown, 2008; Sandelin, 2008). Research is, therefore, only at its initial stages. In the face of changing business conditions and organizational contingencies, the complexity of the subject becomes more and more clear. In this paper we choose a classic framework to investigate specific monastic audit procedures in the context of multiple control systems. With its four archetypes of control, Managerial Control Theory (Eisenhardt 1985; Ouchi 1977, 1979; Thompson 1967; Turner and Makhija 2006) offers an appropriate initial position to analyze control systems and to test their effectiveness regarding fraud and misconduct. Depending on task environment and the goods produced, different combinations of output-, process-, clan-, or input control are suggested as ways to best discipline the actors and to reduce their misbehavior.

With religious orders we choose a specific organizational form in the nonprofit sector for our investigation of multiple control orientations. There are several reasons for the choice. In their long history, monastic organizations followed their own path to control their sisters, padres and brothers. As with other organizations, religious orders had to struggle with wastes of assets, laziness, political intrigues or sexual misconduct (Helvetia Sacra, 1986). Innovative organizational structures – for instance, the religious were pioneers in the division of labor and the work ethic – brought considerable fortunes to many communities as far back as the early Middle Ages (Kieser, 1987). As a consequence, not only did the temptation toward misuse increase, but an intriguing governance system emerged through the centuries. However, our focus is not on monastic governance systems as

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[1] Wikipedia lists the most comprehensive compilation of the cases, which is why we cite it.

a whole (see Inauen et al. 2010a, 2010b), but on one specific audit instrument, the monastic visitation. On the one hand, this monastic audit is interesting, because it combines different forms of control in one procedure. On the other hand, visitations developed in different directions depending on the religious communities that execute them. Whereas some religious orders follow the zeitgeist in focusing on output control measures with their visitation procedures (and therefore concentrate on the economic situation of their community), many still rely on process and, in particular, on clan control to audit the communal and spiritual life of their brothers and sisters. Because of this diverging development, the little-known visitations qualify perfectly as an object of research. Finally the current misuse scandals make the case of religious Catholic orders an urgent topic.[2] It could be enlightening for other organizations to look at those failures from a management control perspective.

For the research project, we reviewed the literature on visitations, searched constitutions of religious communities and interviewed monastic leaders. With a survey, we empirically investigated the characteristics of visitations in various religious orders before testing whether correlations between the different visitation systems and the misconduct of the religious communities exist. For the investigation, we drew on a unique data record. More than 100 monastic communities completed a comprehensive survey on monastic governance just months before the scandals went public in 2010. Survey data, together with external information on the abuse cases, enable a comparative approach to the monastic visitation systems.

With the investigation of monastic audits, our research contributes to current research in several ways. First, in response to recent calls, it advances a multiple approach to management control (Caglio & Ditillo 2008; Ferreira & Otley 2009; Malmi & Brown 2008). Organizations need various governance and control structures now, to properly deal with the manifold challenges and contingency situations. Second, the specific orientation of visitations, namely the focus on spiritual and community life and on the values culture is fascinating. "Soft" factors, such as values, spirituality or social interaction are not typically associated with auditing procedures. Internal audits still primarily concentrate on finance, compliance and, more rarely, performance issues (Merchant and Van der Stede 2012). However, the monastic approach could be a step toward better governance. Third, accompanying factors of control are relevant. Both in practice and in the literature too little note is taken for a successful implementation of control systems. Further we look at the connection between the visitation procedures and identity development.

Subsequently, we lay out the theoretical foundation. Then we depict the visitation system of the religious communities and develop some propositions on the types of control and effectiveness. We comment on the database, methods and variables. We finish with a discussion of the results, formulate a conclusion and raise the question of applying the benefits of such a study beyond the religious field.

2 Theoretical foundation

2. 1 Multiple orientations of control versus the "one-fits-all" approach

Control systems are critical for the efficient functioning of an organization (Meyer and Gupta 1994; Meyer 2003). Numerous definitions of management control exist and many attempts have been made to determine its modes and mechanisms (for reviews, see Caglio & Ditillo 2008; Chenhall 2003; Malmi & Brown 2008;

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[2] We use a broad and classical definition of governance: it is understood as the set of processes, customs, policies, laws, and institutions affecting the way an organization is directed and controlled. The abuse cases represent a massive governance failure in the religious orders.

Merchant & Otley 2007). Two nearly unrelated research streams deal with the contents of multiple orientations of control.

Whereas the field of management control is dominant in the audit and accounting literature (e.g., Anthony and Govindarajan 2008; Merchant & Van der Stede 2011; Simons 1990), organization theory is also concerned with the mechanisms of control (e.g., Cardinal et al. 2010; Eisenhardt 1985; Ouchi 1979, 1980). Both research paths build on the same conditions and show several theoretical overlaps. Through the conscious use of control the responsible agents try to ensure that an organization's members fulfill expected actions (Osterloh and Weibel 2006). Management control is effective when it increases the probability that employees will behave in ways consistent with the organization's objectives (Frost et al. 2012).

Concepts regarding multiple orientations of control have been known in the literature for a long time (e.g., Otley 1980), but hardly gained the deserved attention (Sitkin et al. 2010). Most of the contributions refer to "simple" archetypes of control, "whereas 'more complex' and varied combinations of control traits empirically observed are not fully explained" (Caglio and Ditillo 2008: p. 866). However, empirical research provides vast evidence that management control systems are large and complex sets of elements that are loosely connected and do not stand independently (e.g., Ambos & Schlegelmilch 2007; Carlsson-Wall et al. 2011; Frost et al. 2012; Gerdin 2005; Martinez & Jarillo 1989; O'Donnell 2000; St. John & Harrison 1999). Management control systems can be seen as packages, which have to be dismantled for a better understanding of their impact (Chenhall 2003; Dent 1990; Fisher 1998; Flamholtz et al., 1985; Malmi and Brown 2008; Otley 1980). For instance, the way control mechanisms relate to contingency variables depends on what other mechanisms are applied simultaneously (Chenhall 2003; Fisher 1998). Despite this realization, empirical and theoretical work on the topic is still rare (Abernethy and Chua 1996; Alvesson and Karreman 2004; Grant 2003; Rost and Osterloh 2009).

Organization literature refers to additional dimensions, which should also be taken into account. Not only the control systems as such play a role, but also antecedents, for example, social capital (Kirsch et al. 2010) or trust (Fryxell et al. 2002), influence the effectiveness of control mechanisms. Further, to ensure an efficient audit appropriate implementation of the control processes has to be considered. How controls are perceived is crucial. In this context, the literature primarily refers to the crowding effect. The motivation of the crowding effect suggests that external interventions and control may undermine intrinsic motivation. According to Motivation Crowding Theory (Deci et al. 1999; Frey and Jegen 2001), monitoring measures are most effective when they are not perceived as controlling. A vote of no confidence or a lack of appreciation can result in a crowding out of motivation, thus leading to reduced performance and more misbehavior. By contrast, if controls are comprehensible and seen as appropriate and useful, not only will unintended effects be absent, hopefully, but we can expect members to cooperate in the procedures, ensuring efficient control (Adler and Borys 1996). For example, procedural fairness and the consistency or impartiality of the controllers is designed to mitigate negative monitoring effects (Frey and Osterloh 2002; Tyler and Blader 2000).

Finally, an audit can include additional supportive tasks, such as developing identity or welfare; this has been little investigated. People might be driven by a strong belief in who they are, and their actions might be shaped by their commitment to this identity (Alvesson et al. 2008; George and Qian 2010, Weaver 2006). In other words, a positive influence on the behavior of the controlled persons is expected if the audits improve the perception of the living and working conditions of members. In focusing on implementation and additional services, we complement the field of management control with other important aspects.

The multidimensionality of the control systems stands in stark contrast to current developments in the governance discourse, and, one has the impression, this trend was further reinforced with the financial crisis. Looking at theory and practice leaves no doubt that currently one type of control stands in the fore to steer the behavior of managers and employees. Output-control procedures constitute the foundation for performance assessments and incentive schemes and have become increasingly popular in the last decades. There is even a proliferation beyond the corporate field extending to public administration (see the literature on "New Public Management") as well as to the nonprofit sector (Dart 2004; Perry et al. 2009). The dominant paradigm behind these developments is the *homo oeconomicus*, which assumes fully rational and self-interested participants. Thus, external incentives are the best way to efficiently direct the members of an organization (Jensen and Meckling 1976; Fama and Jensen 1983; Jensen and Murphy 1990). With regard to good governance, an improvement of these incentives is suggested. Whereas on a governmental level, stricter regulation and rigorous standards are discussed (Brenner and Schwalbach 2009; Kirkpatrick 2009; Snider 2009), in companies, the focus is on improved output control, for instance, adjusting remuneration systems to focus on the long run (Feinberg 2011; Hausmann and Bechtold-Orth 2010. However, history shows that the exclusive use of output measures may be ineffective in successfully addressing governance problems (Grant 2003; Rost and Osterloh 2009) and is likely to yield unintended effects (Keevers et al. 2011).

2. 2   Managerial Control Theory as a framework

To bring the discourse above one step further, we investigate the monastic audit system. For the analysis we choose a proven approach from organization theory, called Managerial Control Theory. The theory highlights the link between control systems design and the organization's task environment (Ouchi 1977, 1979; Turner and Makhija 2006; Cardinal 2001; Kirsch 1996). Task environment is defined on the one hand as "knowledge of measurability and attributability of outputs." On the other hand, it is defined as "knowledge of cause-effect relations" (Thompson 1967) or "knowledge of the transformation process" (Ouchi 1977). The left column of Figure 1 illustrates the relationship between these aspects and the optimal control mode. Four mechanisms are delineated that control and steer the behavior of the managers and employees: input-, output-, process-, and clan control.

Output control is most appropriate when process- or cause-effect relations are difficult to specify, but the outputs are easy to measure (Eisenhardt 1985). By contrast the preconditions of process control include that evaluators have the appropriate knowledge of the process of transforming inputs into outputs. Neither output control nor process control work sufficiently well when measurability and accountability of outputs is not given and the external controller's knowledge of the transformation process is limited. Clan- or input control is proposed as a solution. Clan control can be described as an assessment of individuals or groups as to whether they follow internalized norms, procedures, professional standards and rituals (Grant 2011; Ouchi 1977). For instance, senior colleagues, functioning as models for younger coworkers and exhibiting the desired behavior, induce the internalization of norms and values. A possible alternative to clan control in this quadrant (see Figure 1) is input control, which works in a different way. With a careful selection, trustworthy people are chosen, and

with socialization processes, the desired behavior of these members is further emphasized. The concept was extended in different directions (Sitkin et al. 2010).[3]

Before we develop some propositions with a Managerial Control Theory background, we explain and describe the monastic visitations, in detail.

3   Audits in the religious orders: visitations

Very few contributions deal with the intersection between governance, control mechanisms and religious orders. In a seminal paper, Kieser (1987: p. 103) analyzes religious orders as the "first deliberately designed organization in the Occident." They became wealthy through their rational organization of labor (e.g., the division of labor) and their work morale. This resulting wealth was an important reason why orders developed sophisticated control systems. McGrath (2007) investigates knowledge management in monastic communities of the medieval Irish Celtic church, which depended strongly on governance structures. Further, Inauen et al. (2010a; 2010b; Rost et al. 2010) comprehensively studied the Benedictines' governance structures, which are considered an essential factor in the longevity of these organizations. The authors depict mainly the modes of action of the internal control mechanisms, such as careful selection and socialization of novices or participation rights of the members. However, internal control is not sufficient if the subsidiaries' members get together to circumvent regulations. Thus, the heads of religious orders and the church are interested in monitoring the local communities from the outside. One important pillar in the monastic governance system to counter such aberrations are the visitations (Müller 2003), which are carried out by the umbrella organizations of the religious orders. In examining the monastic visitation procedures, we place them in a context with multiple control systems and the recent child abuse scandals. In the following section the visitations are extensively described.

The term "visitation" harks back to the Latin word *visitatio*, which stands for an inspection or visit, but also can bear the meaning of affliction or punishment (Frieb 2006). The formalized visit to audit organizations is widely applied, mainly in the Christian churches. We limit our analysis by concentrating on the visitations in religious orders of the Roman Catholic Church. The importance of the instrument is illustrated in Roman Catholic canon law, where visitations have become an institutionalized term and are described as an inherent requirement for all religious orders (*Codex Iuris Canonici* (CIC) 1983, par. 628). The visitation's concrete implementation is regulated in detail in the internal law of the various religious orders and their communities. In the following, we introduce the purpose and procedures of this little-known concept.

3. 1   Purpose and processes

A look into literature and internal law, as well as interviews with monastic experts from different categories of orders,[4] provides a better understanding of the monastic visitations. One main purpose of the visitation is the immediate on-site inspection of the religious life in order to reveal and correct shortcomings (Hirnsperger 2001; Müller 2003). On the one hand, the spiritual conditions and the life of religious members are monitored; on the other hand, legal relationships, land tenure and the financial state are addressed, i.e., the economic part of the

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[3] In particular, we mention the work of Cardinal et al. (2004), who bring in a longitudinal approach to investigate shifts in the use of different types of control, and Kirsch, Ko and Haney (2010), who, besides organizational structure, emphasize the importance of social capital as a precondition for an efficient clan control. Clan control works all the better if project managers and team members trust and respect one other, apply shared mental models and frequently exchange information.
[4] See the Acknowledgements for detailed information.

religious organizations. Betz et al. (2005) define the twofold orientation on spiritual and economic condition as being the core function of the visitation. However, as the constitutions unveil, the range of tasks is more comprehensive today. The constitutions of the Benedictine Congregation of Beuron (Beuroner Benediktinerkongregation 2003, par. 244) extensively describe the general targets a visitation usually has, not only in the Benedictine Order but in all religious orders we examined: "The purpose of the monastic visitations is to make the delegate familiar with the situation in the particular monasteries, to strengthen abbot and convent in their enthusiasm for monastic life, to examine the adherence of general ecclesiastical regulations, Rule of the order, law of the congregation [the umbrella organization of the Benedictines] and traditions of the community, to intervene against observed misbehavior, to encourage the renewal of authorities deemed necessary and to monitor the economic situation of the monastery." Depending on the community and order, the goals are weighted differently.

The visitations are accomplished by the umbrella organizations of a religious order, usually by the leadership of a province. The visitors normally have broad authority and are committed through a personally addressed obligation from the order's leadership. Interview information and internal law reveal that the intended procedure of the visitations to achieve these objectives is more or less similar in every religious order. In some communities, it is roughly outlined in the internal statutes (Franciscans 2007; Premonstratensians 1997). A monastic visitation is always announced, possibly with an antecedent questionnaire, which gives the members the opportunity to reflect and to prepare – and maybe to conceal. A church service opens the procedure, followed by extensive conversations between the visitors and the community's leader, and then with every single member. The next step is the economic assessment of the organization. Religious organizations increasingly draw on external expertise (revisers, auditing services), which does not discharge the visitors from liability (Meier 2006). The audit experts gather all the information to prepare the visitation report. The results and recommendations are first discussed with the leader and then presented to, and negotiated in, the plenum where changes are initiated. The visitation ends with a common service. Interestingly, the monitoring of the realization of the measures often devolves to the community's number two, for instance, the prior. Some communities hold an assembly on the subjects of the visitation: A few months after the inspection, progress and implementation of the measures are reviewed by the visitor.

3. 2   Distinctions in visitation systems

Despite the common fundamental structures of monastic auditing, visitations show varied characteristics, allowing a comparison of the different visitation systems. Examples are the frequency of the inspection, the number of visiting persons, the visitor's opportunities to influence and the subject of control. In more federalist orders, such as the Benedictines, Cistercians or Premonstratensians, visitations are less frequent (the frequency range is from every year to every six years), but come with more personnel, normally two or three visitors. The visitation's duration depends on the community's size, but is more or less similar in the different religious orders. In a medium-size community of about a dozen members, the procedure lasts about three to seven days. However, enforcing the measures and subsequent improvement processes can take months or even years. The visitors have some discretion with regard to the accomplishment of the audits. More or less attention can be paid to the different items on the agenda. We find it striking that visitations in many religious orders are quite similar, but the contents, i.e., the objects of control, differ fundamentally. While we have communities where visitors are only interested in spiritual and community life (possibly controlling of the books is often outsourced), others

concentrate mainly on the business aspects or problems such as recruiting and financing (often caused by the loss of members). In many communities, the visitors set thematic priorities. For instance, a rule from the constitutions or a Bible verse can be the leitmotif of the visit. Further, visitations are completed with additional tasks, with regard to the specific traditions and purposes of the religious orders. For example, for those members who do not live in the same monastery for a lifetime – such as the Franciscans, who have to change their residence at least every nine years – the information the inspections provide delivers the foundation for any shifting. The report discusses how members can be appointed to the most suitable tasks in the best possible place.

In Managerial Control Theory, an adequate theoretical basis is found to meet the specific requirements of monastic governance, enabling a comparative analysis.

4 Propositions

In considering Managerial Control Theory as a theoretical foundation, we aim at understanding the modes of operation of control in the visitations procedures. In the following, we derive propositions covering the types of control applied in the visitations. Different characteristics of the religious orders should affect the control system used. Then, we ask what effect the control system has on performance, measured via sexual abuse cases and rule violations. To answer the propositions, we refer to quantitative and qualitative data (see section 5).

4. 1 Types of control

With the visitation, a very stable and highly esteemed auditing system was developed in the religious orders. According to Managerial Control Theory, the type of control depends on the ability to measure outputs and the knowledge of the transformation process. Taking this into account, we expect specific characteristics of control to gain acceptance in these communities through the centuries. Religious orders represent a paradigm for an organization in which the performance of the individual members is hard to quantify and is not easily assignable (here we see some parallels, for instance, to the knowledge-intensive work of managers) (Frost et al. 2010). Often, there is a lack of precise and quantifiable outcomes (Ehrmann et al. 2012). It is impossible to evaluate the effects of sincere prayer or to answer the question of how many of the padres, sisters and brothers go to heaven. Even social tasks such as helping people in need, youth work or missionary work are very hard to capture. This situation implies that the achievement and control of objectives is only possible, to a limited extent, with output criteria. To enable an appraisal, for example, of "spiritual performance," we expect religious orders to draw on alternative types of control. Managerial Control Theory offers input-, process- and clan control as a solution. It is imaginable that all three types of control are part of the visitation procedures. Are the right novices selected, and are they carefully socialized into monastic life (input control)? Do the members adhere to traditions and rites; for instance, do prayers start punctually and in an attentive atmosphere (process control)? Does the community encourage the observance of rules and constitutions, and is misbehavior sanctioned by peers (clan control)? In contrast, for the evaluation of the economic situation, a verification of output-performance is possible to some degree. As do other nonprofit organizations, religious orders have to be self-supporting. Earnings arise from work in the parishes, owner enterprises, lease of land, donations and many other undertakings. Here, an output-performance comparison makes some sense, especially because the religious communities operate in manageable businesses, where this specific type of control is perfectly possible (Ouchi 1977, 1979). We expect output control where the management of the monastic properties is in the fore, i.e., outcomes are easily measurable and

assignable. Referring to Managerial Control Theory, we expect the religious communities to make use of the different kinds of control, i.e., of multiple control systems. We analyze a first proposition:

Proposition 1. In the visitations procedures of religious orders, output control as well as input-, process- and clan control are applied.

However, we do not suggest that the religious communities weight the different types of control equally. The choice of control depends on the specific characteristics of the goods produced. Ehrmann et al. (2012: p. 31) define broadly two distinct sets of goods in religious orders: "search/experience goods, that is, goods whose features and characteristics are either easily evaluated before purchase or can be ascertained upon consumption, and credence goods, that is, goods whose utility impact is difficult or impossible to ascertain. The first set, for example, includes such products as beer, herbs, farming, mission, or solidarity with the poor. The quality of these products can be (more) easily evaluated and priced. The second set includes salvation goods like contemplation, or prayers." One could expect that communities with a strongly contemplative orientation, where prayer, meditation or spiritual exercises are more important (which cannot be assessed by means of outcomes) than purposes in economy, social affairs, education or mission, show a greater emphasis on process- and clan control.

Proposition 2. Communities that primarily focus on prayer and contemplation attach greater weight to process- and clan control in the visitations than do communities that pursue targets in "the outside world."

Further, we suggest that specific traditions have an impact on the configuration of control procedures. With their specific history, spirituality or purpose, every religious order shares different cultural practices and priorities.

4.2   Effectiveness

Besides the arrangement of the control types, we examine whether visitations are effective. Therefore, we examine their impact on sexual abuse cases and rule violations. According to the data available, an evaluation of monastic controls effectiveness proves difficult. Due to privacy protection, it is impossible to view visitation protocols and to assess behavioral change, even if members have long been deceased. However, the variance in the current visitation systems of the religious orders allows an evaluation of the different types of control. In particular, we are interested in the question of whether a focus on process- and clan control reveals a significant effect on the behavior of the padres and brothers, illustrating that a control of values and principles can be successful in audit procedures. With a quantitative, comparative approach between the communities, it is possible to investigate whether specific characteristics of the monastic audits have an impact on the number of incidents. Concretely, we investigate the impact of visitations on sexual abuse cases and rule violations.

We analyze a third proposition:

Proposition 3. Communities whose visitation procedures rely heavily on process- and clan control to examine the behavior of their members show less sexual abuse cases or violations of the basic rules than do communities whose visitation procedures rely heavily on output control.

Further characteristics of visitations and religious orders give reason to suggest an impact on sexual misconduct and rule violation. On the visitations side, one would expect a correlation between the frequency of the audit procedures and misconduct in a religious community. Large differences exist. For instance, on average, Benedictines conduct visitations every 5.3 years, Franciscans 3.5 years, Capuchins 2.4 years, Dominicans 3.2 years, Jesuits 1.2 years, and Divine Word Missionaries 3.6 years.

We analyze a fourth proposition:

Proposition 4. The higher the frequency of visitations, the less that sexual abuse cases or violations of the basic rules misconduct is observable.

In the theoretical section of this paper we additionally emphasize the importance of an appropriate implementation of the procedures in order to prevent a crowding out of motivation, thus contributing to an efficient control. Sadly, the data record does not allow a quantitative analysis of these issues. We therefore rely on interviews and constitutions to decide which aspects the religious leaders pay attention to when implementing their controls. Finally, an improvement of the controls is expected if they are combined with additional services that support identity and commitment to the organization. Consequently, we investigate the impact of visitation procedures where, simultaneously, identity development is fostered. We formulate the last proposition.

Proposition 5. Communities whose visitation procedures attach importance to identity development show fewer sexual abuse cases or violations of the basic rules than do communities whose visitation procedures do not.

Insert Figure 1 about here

Figure 1 illustrates the paper's theoretical foundation and the research questions. On the left-hand side, Ouchi's four types of control (1977, 1979) are the starting positions for our analysis. We investigate which types of control are applied in the monastic visitations (H1-H2) and analyze their impact on misconduct (H3-H4), with a particular focus on the effectiveness of process- and clan control (H3). In incorporating the implementation of visitations and additional services, we develop Managerial Control Theory in an important direction. We expect an indirect impact on misconduct if the procedures are fair and meaningful and simultaneously strengthen the identity of the religious members (H5).

5 Methodology

5. 1 Procedure and sample

At the center of the analysis is a written survey of Catholic religious orders in Austria, Germany, and Switzerland. For better comparison, we concentrated on male communities and chose a language-consistent area.

Between November 2009 and July 2010, we received 106 usable surveys out of 216 local communities. Table 1 shows the sample of the religious orders. All major religious orders participated with a response rate of at least 40%.

Insert Table 1 about here

For a comparative approach, an adequate selection of religious orders is essential. It was not possible to include the total population of the communities in the German-speaking area. We therefore refer to two main criteria for choosing orders and local religious communities: the category and the size of an order. The category depends on the historical background of the orders and comprises monastic orders, canons regular, mendicant orders, clerks regular and congregations (Schwaiger and Heim 2008). Although we inquired into the concrete, contemporaneous practices of the communities, these archetypes were important in choosing a balanced selection of religious orders. The second criterion of choice is the size of orders in the German-speaking area. From every category, at least the two largest orders are represented in the sample, the measure being the number of houses of a religious order. Additionally, we sought organizations in Germany (50 communities), Austria (29), and Switzerland (27), due to the particular histories of, and conditions in, these countries. Seventy-three percent of the surveys were filled out by leaders, and nineteen percent by officials, of local communities (executives in finance or education). Ninety percent of the responders possess a higher level of education. Accordingly, it can be assumed that the participants possess a requisite knowledge of good governance. The unique sample has representative characteristics and embraces a full spectrum of the landscape of orders in both the Catholic Church and the German-speaking area. It includes the contemplative seeker after God, as well as the priest who is working in a parish and living in a community.

Expert interviews served an explorative function at the start of the investigation. Moreover, to gain in-depth information on the visitations, we talked to 7 monastic leaders (see acknowledgements for more information). These padres and brothers supervised the project and added to a correct understanding of the monastic structures and connections. For the empirical analysis, we use simple quantitative empirical methods, such as regression analyses and comparisons of means. Questionnaires with missing data are excluded, which explains the differences in variable quantity (*N*) in the following analyses. Means, standard deviations, and zero-order Pearson correlations are listed in the Appendix. In addition to the subjective survey statements, objective sources are included in the regression analysis. Web and media research delivered current data on misconduct in the religious communities, as well as information concerning a religious community's involvement in child and youth work. Further, to get a comprehensive picture, we went through the literature on visitations and searched the constitutions of the different religious orders.

5. 2   Measurements

In the following, we outline the variables for the quantitative analysis. Tables 2 and 3 give an overview of the items and show extracts from the questionnaire.

5. 2. 1   Types of control

Dependent variables. Survey items illustrate the different types of control. Concretely, using 5-point Likert scales, we asked the monastic leaders: Which importance do you ascribe to the visitations regarding "the control

of finances and economic activity," respectively "the control of rules and spiritual life." The items depict contrasting types of control per se. Whereas the "control of finances" points to the monitoring of books and key figures, i.e., typical output-control procedures, the latter happens predominantly through process- or clan control (output control is not possible here). Additionally, we compile data on the importance of fraternal control, a specific manifestation of clan control.

Independent variables. According to Managerial Control Theory, the kind of performance defines the most efficient type of control. With simple *comparison of means* we test if economic or contemplative performance of a community relate to the different types of control. Economic performance is illustrated with the items "Owner enterprises as the most important source of funding: Yes / No" and "The name of our community is a brand name as well." Contemplative performance is illustrated with the Likert-scale items "How distinct is the contemplative orientation of your local community?" and "Work is a spiritual experience: true/not true." Further, we suggest that the types of control depend on the affiliation with a particular religious order. To enable a comparison, we use the religious orders that are represented with at least 8 organizations in the sample. Concretely, these are the organizations of the Benedictines, Franciscans, Dominicans, Capuchins, Jesuits and the Divine Word Missionaries (see Table 1   --------------------------------

Insert Table 2 about here

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5. 2. 2   Effectiveness of the visitations

Dependent variables. To reveal the effectiveness of process- and clan control we rely on two dependent variables: sexual abuse cases and internal rule violations. The sexual abuse cases came to light in 2010 in the German-speaking area, and resulted in a meticulous review of suspect organizations. The monastic institutions were under a general suspicion and were regarded with great skepticism. It seems far from likely that the religious organizations are able to hide serious cases anymore. In our analysis, we omit isolated misconduct or crimes by a lone offender. Still, 14 out of 106 communities in our sample are negatively affected. They reveal cases of substantial scope in the number of victims and perpetrators. It must be assumed that many community members knew about the problems, but suppressed or concealed the truth. Such behavior stands in stark contrast to the religious orders' constitutions and denotes a serious failure of a community. In addition to these external data, the survey delivers further information regarding the efficacy of visitations. We asked the leaders to tell us about acute problems in their communities (excluding financial and recruiting issues, which are common in many organizations) and to identify the most recent issue. About 20 cases indicate a severe rule violation. Examples are breaking the vows, agitation, waste of assets, or serious indiscretions. The sexual abuse cases and the rule violations make it possible to examine whether the characteristics of the visitations relate to the (non-) existence of these failures. Where the visitors focus on the control of principles and spiritual life, we expect fewer of these problems.

Independent variables. Based on the theoretical foundation and the interviews with monastic experts, we specify items referring to the characteristics of the visitations including control type, frequency and identity development. Concerning the type of control, a comparison of the scales "output control" and "process- and clan control" (see subsection 4.2.1) illustrates the focus of the communities. For the regression analysis, we divide the sample into two more or less equal groups with different priorities, depending on whether "output" or "process- and clan control" stand in the fore. Broad variance exists between the different religious orders as related to the audit frequency. The monastic leaders were asked how often (in years) their communities are visited. To capture

the influence of additional services to strengthen faith and identity, we compare the communities that explicitly describe identity development as a central task of the visitations with the communities which do not. In the survey, we asked the monastic leaders to describe additional tasks of their visitation. With this qualitative information, we can figure out which communities attach great importance to identity strengthening via visitation procedures (see also Table 6).

Control variables. Several control variables are integrated in the analysis. Control variables in our case are variables that could have an influence on sexual abuse cases and rule violations, but are not directly linked to the visitation procedures. For instance, specific features of the religious orders could be important. It is conceivable that the historical background and purpose of a community (contemplation, social work, education, etc.) influences the sort of misconduct and behavior a religious order is confronted with. We therefore control for the category of a religious order. Along with the general categories, we look closely at one specific field of activity. Regarding the investigation of sexual abuse cases, an emphasis on education represents a crucial variable. The internet was helpful in searching for information about whether a community's priorities include child and youth work (in schools, parishes, youth centers). Further, when controlling for countries, we consider the differences in legislation and environments. Finally, we take into account the composition of the communities. Mean age and number of members are chosen as variables. For instance, we can assume that in smaller communities fewer and different problems occur, just as in the case of communities with a different age structure among members.

Insert Table 3 about here

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6. Results

6.1 Types of control applied in the visitation procedures

The first part of the empirical results deals with the different types of control. Do the visitations encompass the different control forms specified in Managerial Control Theory (input, process-, output- and clan control)? Or, to put it another way, in their monastic controls, do the religious orders take into consideration the knowledge of measurability and attributability of outputs, and the knowledge of the transformation process? (See Figure 1) With an introductory qualitative look (based on literature, expert interviews, and constitutions), and a simple quantitative analysis of survey answers, we come to propositions 1 and 2.

According to the monastic leaders, output control and ex post evaluation hold a special position, indeed, in most of the communities. Corresponding to the theory, they are applied mainly for the control of economic performance, where comparing budget figures with actual figures is hardly a problem. Fundamental purposes, such as to "search for god" (Benedictines) or to "live the gospel in compassion, penance and preaching" (Franciscans) (Engelbert 2009; Holtz 2001) are evaluated in another way. Here, input-, process- and clan control come into consideration. Selection and socialization (i.e., input control) are, indeed, central elements of monastic governance, but in the context of the visitation, they play a minor part. Much more relevant for the monastic audit is process- and clan control. Talking to the monastic leaders, it becomes clear that process- and clan control in the visitations are closely related, and a separation is not possible. The main instrument of visitations, to get an idea of moral and spiritual situation of a community, is the active participation of the auditors in the religious life of the community during the visits and, in particular, extensive one-on-one conversations with the religious members. Typical questions that address the members' behavior refer to the problems and successes in monastic

life and the relationships within the community. In the visitation statutes of the Franciscans Art.26 (2007) is written: "He [the visitor] should, in particular, assess how the Friars: 1. participate in fraternal life…; 2. cultivate the spirit of prayer and devotion; 3. behave as minors and as workers for justice and peace among themselves; 4. work faithfully and devotedly; 5. live a life of poverty; 6. promote the Franciscan charism." In the talks, visitors try to sense if the members are meeting values and principles and, where this is not the case, try to induce behavioral change. Visitors, padres and brothers attempt to improve the situation with praise and criticism, with discussions between two and among the group, and with stricter measures where necessary. Whereas active participation and the questioning by the visitors refer mainly to processes, clan control takes place in the discussions and in implementing the decisions.

The qualitative statements of the monastic leaders and the declarations in the statutes are confirmed by the descriptive results of our survey (see Table 4).

Insert Table 4 about here

As suggested in proposition 1, different types of control are applied. According to the fundamental purposes of the religious communities, process- and clan control (mean 4.13) are estimated as being more important than output control (mean 3.46). Still, both types of control are classified as substantial. It is remarkable that the different communities vary considerably.

Further insight can be gained if we break down the general results on specific monastic characteristics or particular religious orders. Indeed, the theoretical foundation fits the situation in the examined communities and exemplifies propositions 2. The control type depends on the kind of performance a local subsidiary delivers. Contemplative organizations with their hardly measurable outcomes, rely more on process- and clan control in the audit procedures. Owner enterprises, as important financial sources for a local community, indicate a stronger weighting of output control.

A comparison between the religious orders brings to light surprisingly few significant results. Still, the numbers illustrate that the visitation systems differ relating to a community's affiliation. Benedictines attach significantly more weight to the control of finance and economy than other communities do. This can be partly explained by the business activities of these orders. Many of them have associated enterprises (from breweries to publishers to commercial real estate) and, thus, financial monitoring is more important for them. Tendencies in the Capuchin, Dominican and Jesuit order are difficult to interpret. However, the differences in priorities are obvious. The case suggests that audit procedures depend on the customs and traditions of an organization. Visitations reflect the control culture; output control, process control, and clan control are weighted differently when auditing the various communities.

6. 2   Effectiveness of the visitations with regard to sexual abuse cases or rule violations

It is a challenge to find current evidence on the effectiveness of visitations to answer propositions 3–5. With internal survey data and external data on the child abuse scandal, we approach the visitations in a quantitative way, although due care has to be taken when making interpretations.

Fourteen communities that completed our survey a few months before the scandals went public in 2010 have been severely affected, and so allow a preliminary quantitative analysis. With a simple regression analysis, we test whether different visitation systems, measured via type of control, frequency, and category of order,

facilitated an abuse. The results are shown in the left column in Table 5. To increase the number of cases, severe rule violations documented in the surveys are included in the right-hand column.

Insert Table 5 about here

We first consider the impact on sexual abuse cases. The first indications are that the visitations have an impact. All three variables show a limited significance. Abuse cases seem positively influenced if the focus in a community is on process and clan control, if the frequency of visits is higher and if the procedures emphasize identity formation (item "identity development"). It is revealing to observe the shifts, if further cases of misconduct are incorporated (right-hand column in Table 5). Probably because of the higher number of rule violations, the picture gets sharper. The most important result is the validation of proposition 3. The focus of control is highly significant (B=-2.15, p<.01): Religious communities that attach more relative weight to process and clan control (the control of basic principles and spiritual life) than to output control exhibit less misconduct. The frequency of visitations lost its relevance on abuse, whereas the kind of activity is relevant (B=-2.93, p<.05). Thus, the emphasis on identity development indicates an alternative way to reduce wrongdoing (proposition 5). There are other revealing findings in the tables. Because opportunity invites wrongdoing, it comes as no surprise that an engagement in child and youth (item "Activity in child and youth work") work increases the risk of sexual misconduct. As we might expect, the significance seems to decrease if rule violations other than sexual abuse are included (B=1.43, p>.10). Further, the cases are not evenly spread throughout the different religious communities. In particular, Mendicants, Canons Regulars and Congregations make a good impression. Our sample reflects quite accurately, thereby, the situation in the German-speaking area (Lexisnexis 2010; Wikipedia 2012), where institutions of the Benedictines (a monastic order) and the Jesuits (Regular clerics) are the worst affected, with at least three institutions. Finally the control variables illustrate that the scandals occurred disproportionately less in Switzerland.

In the next section, we take a more qualitative look at implementation and additional services.

6. 3   The crucial role of implementation and identity development

To enable a functioning assessment, the control type is not the only relevant factor. How the control procedures are implemented and perceived is essential. Such questions are not considered marginal in the survey. In the conversation with the monastic leaders and in reviewing monastic constitutions, we take a brief look at this important aspect.

Trust, secrecy, embeddedness. In the conversations with the monastic leaders, we asked about the special requirements that this form of audit involves. In all religious orders, trustworthiness is named as an inevitable feature if the visitations are to have full effect. A fundamental respect and mutual trust between visitor and community member are considered essential for fruitful cooperation. In many constitutions, we find an admonition to the visitors to criticize in a fraternal manner in wisdom and love (e.g., Beuroner Benediktinerkongregation 2003). The controlled padres and brothers must not be humiliated or put under pressure. In return, the controlled members have a responsibility and are encouraged to cooperate truthfully with the visitors (CIC 1983: par. 628). Reliability is further emphasized with the mandatory obligation of secrecy: a comprehensive privacy protection is guaranteed. The visitor "is forbidden to reveal *to anyone, in any way*, the names of the Friars about whom he has learned something harmful…" (Franciscans 2007, par. 33). This

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represents a substantial difference from common evaluation practices, which, to the contrary, emphasize transparency. Finally, the procedure is embedded in the spiritual life and tradition of the community. Padres and brothers pray for successful procedures and agreement, with services marking the beginning and ending of the visits. Such connections with personal faith underline the seriousness of the assessment and give some sense to the monastic audit.

Service orientation. In addition to the implementation, visitations are seen today as a service to the community (see also Peters 2003). As apparent already in the definitions of the visitation, the control aspect is but one among others. According to many padres and brothers interviewed, spiritual strengthening and encouragement of the members is of major importance. Where legal rules about visitations are available, this objective is also explicitly mentioned (e.g., Salesians 1984). The Premonstratensians constitutions read: "…therefore it is the first task of the visitation to strengthen the dynamic spiritual life, to consolidate legitimate, local customs" (Premonstratensians 1997, par. 227). Again, the results are confirmed in the survey. The monastic leaders were invited to name further objectives of the visitations, which are carried out in their local communities. Different tasks are attributed to the monastic auditing beyond control functions. Table 6 lists these goals according to the number of times each goal is mentioned in the survey. The most frequently mentioned keywords are "better communication" and "strengthening of community and individual members," followed by "conversation about personal mental state," "discussion of future perspectives" and "renewal of the spiritual life." In their talks, visitors not only focus on monitoring and intervention, but try to encourage the members and offer assistance. It is striking that more than half the goals mentioned (printed in bold letters in the table) relate to strengthening and identity development. Visitations in the best case are a service to the community, which in turn fosters adequate behavior by deepening identity and faith. Therefore, spiritual discipline and the observance of canonical and monastic law should not be emphasized via control alone, but via an improvement of the living conditions of the religious members.

Insert Table 6 about here

Monastic auditing today indicates that many visitors attach great importance to a correct implementation and complementary services. The elimination of misconduct via control is not the only intention, but the assessment is combined with different tasks like emphasizing communication or strengthening the communal life (Peters 2003; Hein 2005).

6. 4.   Discussion of the results

Visitations constitute a comprehensive control tool, one which considers measurability of outcomes and knowledge of the transformation process. Thus, in particular, process- and clan control maintain a strong position in many religious orders. The results concerning propositions 1–2 confirm Managerial Control Theory *avant la lettre*. Where performance can be measured and attributed, i.e., in monastic communities with essential business activities, output control is more important. In contrast, spiritual performance (where outcomes are difficult to capture) is monitored with process- and clan control. Further, monastic traditions and purposes influence the concrete configuration of the audits.

But are visitations an effective tool in preventing misbehavior? Despite the small sample and difficult data situation, it is possible to draw some cautious conclusions on the effectiveness of the visitations today and to

clarify propositions 3–5. The outcomes on child abuse and on rule violations suggest that process- and clan control make an impact on supervising principles and spiritual life. However, with these results, we *cannot* explain why, in particular, child abuse emerged in the monastic communities nor where the failures originated. That such different governance systems as the clerks regular (rather worldly orientation, hierarchic, sparsely regulated daily routine) and monastic orders (rather contemplative, democratic, strongly regulated daily routine) have both been worst affected, indicates that the reasons are not to be found solely in monastic governance. It does seem that visitations can be part of the solution though. If seriously applied and targeted, a positive preventive effect may be expected. If visitors openly address such concerns, the repression of dealing with such taboos should be absent.

Further, we conclude that it is not sufficient to rely solely on the appropriate type of control. For a successful auditing, the kind of implementation is equally important. Our investigation illustrates that control works if the assessed members cooperate and accept the procedures. Three issues stand out and are supposed to ensure the participation of the padres and brothers, and therefore are functioning controls: trust in the visitors, confidentiality and meaningfulness of the controls. Additionally, for the interviewed monastic leaders, it is undisputed that support in monastic life, an essential target of the visitations today, has an effect on the (mis-) behavior of the members. Whereas the history of visitations is characterized by the control aspect (finances and spirit), the active strengthening of community and identity, today, is equally relevant in maintaining the rules and philosophy of a religious order. The effect is also reflected in the empirical analysis (see Table 5).

We are aware that the quantitative results are preliminary; further investigations are needed to make the results more robust. A parallel historical study (…) underscores the impressive significance of the little-known visitations in Christianity, and supports the impression from the quantitative analysis. The existence over centuries – from late antiquity until today (Peters 2003), and in the religious orders for almost a millennium – of the visitations, plus their dissemination to all religious orders, dioceses and beyond the Catholic Church (Schwaiger 2003), point to an extraordinary successful governance instrument. We did not find a comparable tool in the history of the Occident, be it in the church or elsewhere. The history of their reception illustrates the flexibility and the broad applicability of this religious assessment tool, and reveals an instrument that heavily influenced the paths of the examined organizations. The focus on output-, process- and clan control to monitor economic health and spiritual life, a constituting element from the beginning, proved highly successful.

Looking at our investigation, we can conclude: In the best case, monastic audits effectively combine process-, clan- and output control with a careful implementation and with elements of identity strengthening.

7   Conclusions: visitations – a plea for a multiple control system

The search for good governance is one of the major issues in the new millennium. How are managers and employees controlled to reduce misconduct and unethical behavior? In addition to stricter regulation, financial incentives based on output control are the favored instrument in steering working people's behavior. The success of output-control procedures continues in the corporate sector (Hilb 2011) and encroaches more and more into other fields, such as public administration or education (Wragg et al. 2004). However, it is highly controversial as to whether this one-sided direction on tightened regulation and an enhancement of external controls alone lead to satisfactory outcomes. With their visitation systems, religious orders offer some alternative concepts worthy of consideration by other organizational forms. Certainly, we do not propagate a one-to-one transfer of monastic governance instruments (for a detailed discussion, see Inauen et al. 2012). Circumstances vary too widely, and

an implementation depends, for instance, on the form, purpose, size, situation or context of an organization (Alford and Hughes 2008). However, it might be rewarding to do research into business alternatives to approach some of the problems in governance today (Clarke 2011; Benz and Frey 2007). We are convinced that the basic ideas in the paper are generally applicable and capable of offering new solutions. Our investigation of the monastic audits leads us to draw four general conclusions.

1. Only a multiple orientation of control systems meet the requirements of "good governance" today.

The religious orders devote themselves to many different tasks. Spiritual services, as prayer and meditation are part of their mission; as are social works (helping the poor, youth work, etc.); cultural tasks; and, not least, the production of goods such as books, herbs or beer. Not surprisingly, none of the examined communities can be reduced to one, two or even three of these tasks. How can the output of the monastic organizations be controlled? Following Ouchi (1977, 1979) and his colleagues, the control must fit the target environment of the goods and services. Because they differ highly in nature, it is not sufficient to refer to one of the control archetypes (e.g., clan-, process- or output control). Instead we need systems that offer a manifold orientation of control. This is confirmed in the analysis. Communities that neglected the control of spirituality and community life (i.e., process- and clan controls) in their visitation procedures, and instead focused on the business routine of their organizations, show a higher probability of abuse cases and rule violations.

As with the religious communities, most other organizations, even small ones, provide a wide range of tasks and objectives. We expect similar control patterns. In private firms, but also in nonprofit organizations and in public administration, output control has increasingly become the dominant control type. In governance systems where an exclusive use of output measures is common, the behavior of the employees is channeled toward fulfilling tasks relevant for their assessment and compensation (Chava and Purnanandam 2010; Johnson 2011). People act strategically to reach their goals (see, e.g., Bebchuk and Fried 2005, Holmström and Milgrom 1991; Jensen 2003; Jensen et al. 2004; Rajan 2010). Transactions that cannot be easily monitored, such as organizational citizenship behavior, tend to be ignored (Weibel 2007). A multiple-oriented control system, involving input-, process-, or clan control, mitigates the consequences of pure output control. Wrong incentives are reduced and the challenges of difficult measurability and performance accountability are faced with a more comprehensive basis (Frost et al. 2010). Process- and clan control shift the focus away from employees who just chase after rewards and thus are tempted to violate standards (Johnson et al. 2009). Finally, and probably most important, a well-balanced control system takes into account the firm's culture and values (Fortado 1994), and thus is able to influence the behavior of management and employees. Behavior consistent with group expectations, norms, and values will be rewarded; fraudulent behavior will be sanctioned (Fortado 1994; Osterloh and Frey 2006). Even small organizations have manifold tasks and act in a dynamic environment today. Control systems have to take note of this.

2. Closely related is a second aspect of interest. The specific peculiarity of monastic visitations is the distinct coexistence of different types of control in the monastic audits. Because performance is hard to measure in the religious institutions, alternative types of control that do not rely on outcomes have developed. What is surprising here is not so much that different types of control exist within an organization, but that they are simultaneously applied in the auditing process, a section of governance normally focused strongly on processes, output control and ex post evaluations (Merchant and Van der Stede 2012). The visitations not only help to control the books

and the economic situation, but if correctly applied, they also consider firm culture, i.e., the spirit and the discipline of the monks, and the adherence to principles and traditions. Formal and informal control mechanisms are considered (Cardinal et al. 2010). Whereas output control plays a role in the monitoring of economic activities and the financial state of a community, the control of values and principles via process- and clan control is equally important. Our analysis substantiates the success of the twofold orientation of monastic audits, an emphasis differing considerably from auditing processes in other organizations. This extension of auditing and monitoring procedures could be a promising way for better governance in other control systems as well.

3. The third peculiarity is that, in the 20th century, the focus in the religious orders' auditing tended to shift away from a one-sided orientation on control to favoring a system of support and mutual assistance. Individual support and identity development go hand in hand with visitation procedures. A strengthening of community and individual members is expected to foster a correct attitude and behavior in the padres, sisters and brothers, as in the case of controls. Additionally, with great care, the religious communities embed the visitation processes in daily life and the value system of their organizations to provide sense and comprehension. Such an approach, bringing together control *and* support, may seem idealistic for some organizations. However, it could be worthwhile to configure controls in such a way as to prevent feelings of distrust or marginality. The findings in the religious orders illustrate that controls do not have to be perceived as being controlling to have effect. Intrinsic values, such as identification, trust, and integrity, promote a functioning control system (De Charms 1968; Deci and Ryan 1980; Frey 1997; Osterloh and Weibel 2008).

4. Finally, we examine the abuse scandals again. They show that even organizations whose "raison d'être" is compassion are not immune to severe governance failures. It appears also that the instrument of the visitations was not sufficient to guarantee correct behavior. Knowing that the following considerations need some verification, the cases indicate that the coordination with other control mechanisms was not adequately developed. Unlike other organizations, which rely primarily on output controls, the concerned monastic organizations counted too strongly on clan control. We discuss this line of argumentation only briefly here. Instead of dealing with the scandals and accounting for the past, the sexual abuse cases were placed under a taboo. This behavior reveals one of the most severe dangers of internal governance, the emergence of groupthink (Janis 1972; Taifel 1981). Monastic communities are life partnerships that depend on a distinct homogeneity among members (Schmelzer 1979). Strong group cohesion is fostered with internal control mechanisms – for instance, with a rigorous socialization of the novices – and the development of a strong corporate identity. Groupthink can be one consequence, leading to the wrong kind of solidarity between members or into a culture of concealment. Additionally, because of a specific Catholic trait to keep up the reputation of the "Holy Church" at all costs, high dignitaries shut their eyes to the abuses, and thus indirectly sanctioned wrong behavior. Closely connected as well is the dichotomy of church law and state law, a further obstacle to transparency (Kaufmann, 2010). The negative aspects of groupthink can be addressed by various measures. In addition to internal strategies, for instance, implementing a culture of critical examination, an outside perspective can improve matters (Janis 1972). The visitations could have been the element to bring in the urgently required diversity. However, as the analysis illustrates, the controls have not always been implemented consistently and, by focusing on financial issues, were no counterweight to the strong internal control mechanisms.

As a contribution to the literature on good governance and auditing, our paper focuses attention on multiple control systems in the auditing procedures of religious orders. It becomes obvious that "one-fits-all" approaches are not enough to face the challenges. Further, by including implementation requirements and additional services such as identity development, we point to neglected aspects in the management control literature. With their control instruments, applied and practiced over centuries, religious orders offer some concepts and ideas worth considering toward better governance beyond the religious field.

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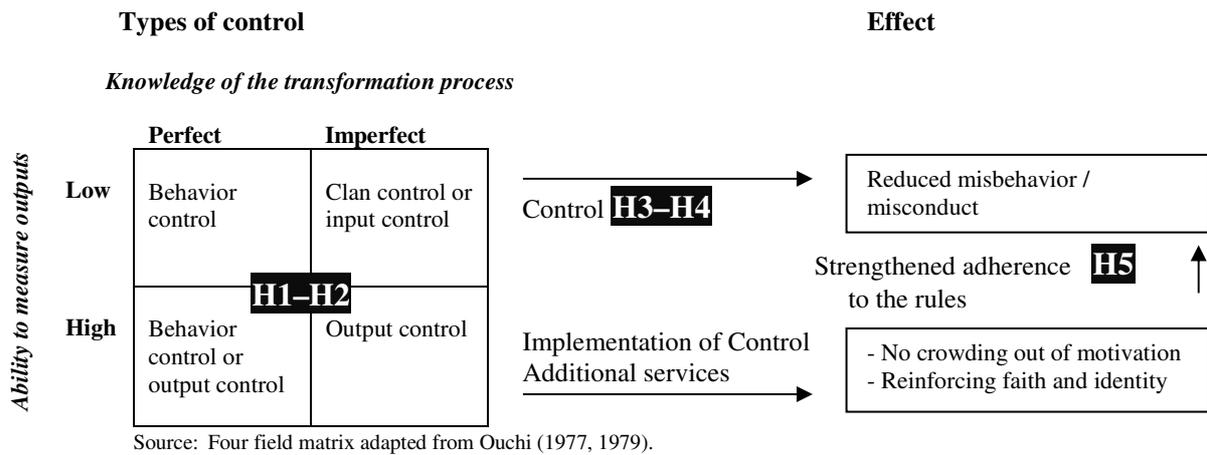Zingales, L. (2009). The Future of securities regulation. *Journal of Accounting Research*, 47(2), 391-425.

Types of control   **Effect**

Knowledge of the transformation process

Source: Four field matrix adapted from Ouchi (1977, 1979).

Fig. 1 Visitations in religious orders: basic framework

Table 1 Sample of religious orders

Category	Name of the religious order	No. of surveys received	Category	Name of the religious order	No. of surveys received
Monastic orders	Benedictines	10	Clerks regular [a]	Jesuits/Society of Jesus	11
	Cistercians	5		Camillians	2
	Carthusians [c]	1	Congregations [b]	Redemptorists	5
Canons regular	Augustinian Canons	7		Divine Word Missionaries	8
	Premonstratensians	6		Missionary Oblates of Mary Immaculate	4
Mendicant orders	Dominicans	8		White Fathers	4
	Capuchins	11		Salvatorians	4
	Franciscans	17		Single communities [c]	2
	Carmelites [c]	1		**Total**	**106**

Notes: The scale of the religious orders in the German-speaking area was elicited via the websites of the communities (number of communities). Rate of Return: Benedictines 40%, Cistercians 45%, Augustinian Canons 45%, Premonstratensians 75%, Dominicans 62%, Capuchins 65%, Franciscans 68%, Jesuits/Society of Jesus 69%, Redemptorists 45%, Divine Word Missionaries 62%, Missionary Oblates of Mary Immaculate 67%, White Fathers 57%, Salvatorians 57%. A nonresponse bias on the level of religious orders does not appear.
[a] The Jesuits have, by far, the largest size and impact in this category. Besides the Society of Jesus, only a few very small communities exist in the German-speaking area. We have chosen the Camillians as a second organization.
[b] In the category of Congregations, with several dozen religious orders, the proportions are not obvious.
[c] Some single communities exemplary of a certain category of religious order are included as well.

Table 2 Overview of items and extracts from questionnaire: Types of control

	Dependent variable	**Which type of control is applied in the visitations?**
H1	Output control	Which importance do you ascribe to the visitations regarding the control of finances and economic activity? Little importance 1 2 3 4 5 Great importance
	Process- and clan control	Which importance do you ascribe to the visitations regarding the control of rules and spiritual life? Little importance 1 2 3 4 5 Great importance

	Independent variables	**Which factors influence the type of control applied?**
H2	Contemplative orientation: Contemplation	How distinct is the contemplative orientation of your local community? Very distinct 1 2 3 4 5 Not distinct
	Contemplative orientation: Work as a spiritual experience	Work is a spiritual experience: true / not true. True 1 2 3 4 5 Not true
	Economic orientation: Owner enterprises	Are owner enterprises of your community the most important source of funding? Yes 1 2 No
	Economic orientation: Brand Name	The name of our community is used as a brand name for our products as well. true 1 2 3 4 5 not true
	Religious order	Name of religious orders:

Table 3 Overview of items and extracts from questionnaire: effectiveness

	Dependent variables	**Sexual abuse cases and rule violations**
	Efficiency criteria 1: Sexual abuse cases	External information: Comprehensive media analysis to identify affected communities Communities with severe sexual abuse cases: Yes 1 2 No
	Efficiency criteria 2: Rule violations	Please name the two biggest problems in your community (excluding financial and recruiting issues): Which was the last serious problem you can remember? Communities with severe rule violations: Yes 1 2 No

	Independent variables	**Impact of visitation characteristics on the existence of sexual abuse cases and rule violations**
H3	Type of control: Focus on process/clan control	Comparison of the scales "output control" and "process- and clan control" (see Table 2): Which importance do you ascribe to the visitations regarding the control of finances and economic activity? Little importance 1 2 3 4 5 Great importance Which importance do you ascribe to the visitations regarding the control of rules and spiritual life? Little importance 1 2 3 4 5 Great importance
H4	Frequency of visitations	How often is your community visited by your umbrella organization? … (years).
H5	Identity development	In addition to financial and spiritual control, which further tasks are accomplished with the visitations?

	Control Variables	**Impact of other factors on the existence of sexual abuse cases and rule violations**
	Canons regular [a]	Yes 1 2 No
	Monastic orders	Yes 1 2 No
	Mendicant orders	Yes 1 2 No
	Congregations	Yes 1 2 No
	Activity in child and youth work	The internet was helpful in searching for information about whether a community sets priorities in child and youth work (in schools, parishes, youth centers).
	Germany	Yes 1 2 No
	Austria	Yes 1 2 No
	Community: number of members	How is the community composed? Number of members:
	Community: mean age	How is the community composed? Mean age:

*Notes***:**
[a] Control Group: Clerks Regular
[b] Control Group: Switzerland

Table 4 Types of control: comparison of means

Importance of the different types of control

H 1	Type of control	Process and clan control		Output control	
		N	Mean	N	Mean
		105	4.13	102	3.46

Notes: Variables are measured in Likert scales from 1 (low importance) to 5 (high importance). Cronbachs Alpha 0.648

Factors that influence the visitations types of control: economic orientation, contemplative orientation

		Process-and clan control			Output control		
	Item	N	Linearity		N	Linearity	
H 2	**Contemplative orientation**		F	Sig.		F	Sig.
	Contemplation	102	6.26	.014*	99	1.47	.228
	Work as a spiritual experience	103	4.17	.044*	100	2.48	.119
	Economic orientation						
	Owner enterprises	96	1.56	.215	93	4.30	.041*
	Brand name	101	.85	.358	98	2.82	.096†

Notes: ***p < .001. **p < .01. *p < .05. †p < .10.
Example: Communities with a higher weight on contemplation show a significantly (.14*, p<05.) stronger focus on process- and clan control.

Factors which influence the visitations types of control: Affiliation to religious order

	Religious Order	Process and clan control				Output control			
		N		F	Sig.	N		F	Sig.
	Benedictines	10	+	2.23	.138	9	+	9.77	.002**
	Franciscans	17	+	.01	.932	17	-	.22	.639
	Capuchins	11	-	3.06	.083†	10	-	1.36	.246
	Dominicans	8	-	3.40	.068†	8	-	.06	.808
	Jesuits	11	+	3.16	.078†	11	-	.41	.525
	Divine Word M.	8	-	.23	.635	8	-	.36	.550
	N total	105				102			

Notes: ***p < .001. **p < .01. *p < .05. †p < .10.
To describe the different foci of the religious orders, we outline the deviation from the mean of all religious orders in the sample. Example: For the 9 Benedictine monasteries in the sample, output control is significantly more important (.002**, p<.01) than for the average community.

Table 5 Linear regression analysis (dependent variable: sexual abuse cases/rule violations)

	Factors of influence on sexual abuse cases			Factors of influence on sexual abuse cases and rule violations		
	B	Wald	Sig.	B	Wald	Sig.
Type of control: Focus on process/clan control	-3.519	3.398	†	-2.153	7.262	**
Frequency of visitations	-1.300	3.159	†	-.137	.073	
Identity development	-2.264	2.844	†	-2.933	6.581	*
Control variables						
Canons regular	-7.810	3.764	†	-1.21	.282	
Monastic orders	-4.990	1.777		.085	.001	
Mendicant orders	-7.016	5.323	*	-2.304	2.381	
Congregations	-7.015	6.752	**	-1.905	2.052	
Activity in child and youth work	2.135	4.011	*	1.429	3.710	†
Germany	4.313	3.116	*	3.003	4.421	*
Austria	3.160	2.463		3.622	6.402	*
Community: number of members	-.025	.823		-.022	1.832	
Community: mean age	-.074	1,292		-.072	1.996	
Cons_	-67.342	6.376	*	-25.187	2.992	†
Chi Square		46.646	***		48.024	***
Log-Likelihood		34.044			59.945	
Cox & Snell R-Square		.376			.394	

Notes: Questionnaires with missing data are excluded. See Appendix for means, standard deviations, and zero-order Pearson correlations

***p < .001. **p < .01. *p < .05. †p < .10.

Table 6 Tasks of the visitations

Which further tasks are accomplished with the visitations?	Number of mentions
- Foster communication, encourage meetings	10
- Strengthening the community	**6**
- Individual encouragement / strengthening	**5**
- Conversation about personal mental state	**5**
- Future perspectives, goals	**5**
- Renewal of mission / spiritual life	**4**
- Preparatory talks about mutations	3
- To open a debate	2
- Single indications: Preparation of gatherings, supervision in situations of change, exchange of experience between communities, shelter from work overload, etc.	1

Notes: Data in bold letters refer to identity development

Appendix

Table 7 Descriptive statistics and correlations for Table 5

	M	SD	VIF	1	2	3	4	5	6	7	8	9	10	11	12
Sexual misuse	1.14	.35		1											
Type of control	1.51	.50	1.17	-.29**	1										
Frequency	3.33	1.46	2.47	.15	-.22*	1									
Identity development	1.72	.45	1.04	.13	-.08	.06	1								
Canons regular	1.89	.32	2.28	.05	-.03	-.49**	-.08	1							
Monastic orders	1.87	.34	2.25	-.36**	.21*	-.38**	-.05	-.14	1						
Mendicant orders	1.62	.49	1.80	.20*	.09	.08	.10	-.28**	-.31**	1					
Clerks regular	1.87	.34	1.71	-.19	-.27**	.49**	.02	-.14	-.15	-.31**	1				
Child and youth work	1.60	.49	1.11	-.32**	.09	.03	.03	-.03	.17	-.14	.11	1			
Germany	1.47	.50	1.87	.14	-.07	-.14	-.08	.08	.25*	-.08	.01	-.12	1		
Austria	1.27	.45	2.01	.01	.02	.14	.08	-.22*	-.17	.11	-.10	.09	-.58**	1	
Number of members	19.06	20.9	1.43	.29**	-.10	.29**	.07	-.14	-.40**	.35**	.10	-.13	.02	.04	1
Mean age	59.98	9.12	1.52	-.00	.03	-.25*	.05	.32**	.07	.01	-.01	-.02	-.01	-.36**	.08

Notes: N = 99 (exclusion). **p<.01. *p<.05

	M	SD	VIF	1	2	3	4	5	6	7	8	9	10	11	12
Sexual misuse / rule violations	1.25	.44		1											
Type of control	1.51	.50	1.15	-.30**	1										
Frequency	3.27	1.43	2.37	.10	-.22*	1									
Identity development	1.71	.46	1.04	.27**	-.08	.03	1								
Canons regular	1.90	.31	2.17	-.04	.01	-.49**	-.07	1							
Monastic orders	1.88	.33	2.11	-.29**	.20	-.37**	-.04	-.13	1						
Mendicant orders	1.61	.49	1.76	.26*	.08	.06	.10	-.27**	-.30**	1					
Clerks regular	1.86	.34	1.71	-.12	-.27**	.49**	.01	-.14	-.15	-.31**	1				
Child and youth work	1.59	.49	1.10	-.26*	.08	.03	.03	-.00	.14	-.13	.11	1			
Germany	1.48	.50	1.83	.07	-.06	-.12	-.07	.05	.24*	-.05	.01	-.14	1		
Austria	1.26	.44	1.92	.15	.01	.09	.07	-.19	-.14	.08	-.11	.10	-.57**	1	
Number of members	18.76	21.03	1.41	.31**	-.11	.27**	.07	-.11	-.40**	.33**	.09	-.13	.05	.01	1
Mean age	60.27	9.09	1.48	.03	.02	-.21*	.07	.31**	.05	.02	.01	-.02	-.02	-.34**	.10

Notes: N = 96 (exclusion). **p<.01. *p<.05

Highly significant correlations appear where practices refer to a particular category of orders. For instance, there are significant correlations between the frequency of the visitations and the category of orders.