Revista de Estudios Empresariales y Jurídicos 2(1), 11-35
https://doi.org/10.37354/ reej.2024.2.1.002

Financial Management Quality and Mission Fulfillment of Religious Organizations in the Dutch Caribbean Union

Calidad de la administración financiera y cumplimiento de la misión de las organizaciones religiosas de la Unión Holandesa del Caribe

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Abstract

The primary aim of this study was to ascertain the presence of a significant correlation between the quality of financial management (FMQ) and institutional mission fulfillment (IMF) among the Seventh-day Adventist Churches of the Dutch Caribbean Union. This analysis was conducted based on the perceptions provided by the pastor, first elder, and treasurer of these churches.

The methodology used to conduct the study was a quantitative, descriptive, cross-sectional, and correlational design. The sample chosen was non-probabilistic. The instrument used to collect the necessary data on the variables of the study was a questionnaire developed by Meza, Borraz and Gumeta (2013) reporting a Cronbach Alpha of .903 and Charnichart (2018) reporting a Cronbach Alpha of .952; effective and efficient questionnaires to collecting data within a relatively short timeframe.

Based on the statistical test conducted, it can be concluded that there is a significant correlation between FMQ and the IMF, with the income administration dimension having a higher correlation. Furthermore, based on the responsibility of the three groups: "first elder", "pastor" and "treasurer", this study also concludes that the pastor group held a higher perception of the FMQ compared to both the first elder and treasurer groups. There is a significant difference regarding the FMQ between the pastors and treasurer's groups. Regarding the IMF, the study also concluded that among the groups of pastors, first elder, and treasurer, the group of pastors had a higher perception of IMF compared to the group of first elder and treasurer. In the case of their perception of the IMF, there is a significant difference between the pastors and the first elders and between the pastors and the treasurers.

JEL Code: G00, M10, M20

Keywords: financial management, mision fulfillment, religious organizations, quality

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Resumen

El objetivo principal de este estudio fue determinar si existe una correlación significativa entre la calidad de la gestión financiera (FMQ) y el cumplimiento de la misión institucional (FMI) entre las Iglesias Adventistas del Séptimo Día de la Unión Holandesa del Caribe, según la percepción del pastor, primer anciano y tesorero.

La metodología utilizada para realizar el estudio fue un diseño cuantitativo, descriptivo, transversal y correlacional con una muestra no probabilística. El instrumento utilizado para recolectar los datos necesarios sobre las variables del estudio fue un cuestionario desarrollado por Meza, Borraz and Gumeta (2013) reportando un Alpha de Cronbach de .903 y Charnichart (2018) reportando un Alpha de Cronbach de .952, siendo útil y eficiente para recopilar datos en un tiempo relativamente corto.

De la prueba estadística realizada se puede concluir que existe una correlación significativa entre el FMQ y el FMI, siendo la dimensión de administración del ingreso la que presenta la mayor correlación, partiendo también de la responsabilidad de los tres grupos: "primer anciano", "pastor" y "tesorero", este estudio también concluye que la percepción del grupo pastor de la FMQ es mayor en comparación con el grupo del primer anciano y tesorero. Existe una diferencia significativa con respecto al FMQ entre los grupos de pastores y tesoreros. Y respecto al FMI, el estudio también concluyó que, entre los grupos de pastor, primer anciano y tesorero, el grupo de pastores tiene una mayor percepción de FMI en comparación con el grupo del primer anciano y tesorero. En el caso de la percepción del FMI, hay una diferencia significativa entre los pastores y los primeros ancianos y entre los pastores y los tesoreros.

Código JEL: G00, M10, M20
Palabras clave: administración financiera, cumplimiento de la misión, organizaciones religiosas, calidad

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Introduction

Financial management is and will always be an essential aspect of any business, for the simple fact that it is impossible to do business without having the required resources to conduct the operations of the organization. It is also a significant component of the management of any business or organization. According to Cabrera-Bravo et al. (2017), financial management is a traditional area of management that applies to all types and sizes of organizations, regardless of their sector. It is important to make necessary analyses and decisions towards the evaluation process related to strategy and financial means to sustain the organization's operation. This is because the financial function encompasses all the tasks related to the achievement, use, and control of resources. The objective of financial management is to ensure that the organization is managed efficiently and effectively. Developing a model of the following three sequential and logical phases: planning, execution, and analysis, and a last phase related to control

and decision, can help in the fulfillment of the purpose of the organization.

Every organization wants to have financial stability and maintain economic growth during their business process to ensure the durable existence of the organization. To achieve this, according to Al Breiki and Nobanee (2019), high-quality financial management is crucial for organizations should they desire to establish financial stability and growth of the organization.

The financial system of a religious organization, like that of secular businesses, holds paramount importance in fulfilling its mission, which is to spread the eternal gospel of Jesus Christ. Most religious organizations rely on the fidelity of their members in returning tithe and offering as the main source of income for the organization. This means that finances are a scarce resource that must be managed properly to increase members' trust in the financial system, which in turn assures its existence, stability, and mission fulfillment as a religious organization. Additionally, other factors can contribute to members' commitment such as spirituality, transparency, leadership capacity, and financial management.

Religious organizations rely on funds from their members, which implies that the administrators (pastor, first elder, and treasurer) and executive committee members must manage all aspects of the organization with a particular focus on financial resources. This ensures that the members make their general and financial commitment to God and the church by contributing tithes, offerings, and donations, which are crucial to achieving the church's mission. Failure to effectively manage financial resources can erode trust among members, which negatively affects the organization's financial resources and its ability to fulfill its mission. Proper financial management provides the necessary information to help administrators in taking action and achieving the organization's goals and objectives. "The church will be successful in achieving its overall goal of spreading the gospel to the world only if it addresses its financial shortages" (Barnes, 2016, p.156).

Yohana et.al. (2021), stated that:

"The church should have a high level of transparency and accountability to reduce or prevent the misuse of church money (fraud) because fraud in the church is against the Word of God which is the foundation of church life" (p. 979).

According to Maxson and Lézeau (2006), many congregations struggle with their local church finances because they are simply paying operational bills. Effective congregational finances must include solid mission connection, clear biblical vision, strategic planning and budgeting, and systematic communication strategy.

That is why this study will be very meaningful and useful for religious and non-profit organizations, including the Seventh Day Adventist Church organization, that rely on the members' contribution via tithe, offerings, and other donations as income to sustain all their activities, including their prime mission of preaching the gospel around the world. This research aims to offer valuable insights into the financial management quality degree and the fulfillment of the mission in the aforementioned organizations.

Literature Review

Financial Management

Several authors have researched financial management and have provided different approaches to the concept of financial management in both for-profit and non-profit organizations. For instance, Bartolomé Elizabeth (2021), states that both types of organizations use it as a means to realize their objectives or mission; and in the case of religious organizations, their finances can be affected if the members are not faithful in returning tithes and offerings accordingly to sustain the church operations and development.

In order to achieve success in fulfilling its mission, every organization, regardless of its type or size, must effectively manage its financial administration. Financial stability and sustained economic growth are crucial for the longevity and prosperity of any organization throughout its operations. To achieve this, according to Al Breiki and Nobanee (2019), high-quality financial management plays a pivotal role in establishing financial security and fostering growth within an organization. Al Ahbabi and Nobanee (2019), further emphasize that financial management serves as an instrument that can be effectively utilized in the institution's business functioning activities to support or enhance an institution's sustainable practices and financial growth. Honore (2019), suggests that the procedure used by an organization to define its main goals and objectives, and the strategies employed to achieve them can be interpreted as financial management.

Ayensu et al. (2023), suggest church financial management as the way the church leaders used the resources entrusted to them for the intended purpose and for the benefit of the members or donors who entrusted them with the financial care and control of the church's financial resources. Members or donors expect that the money given to the church to achieve the mission would be used properly to ensure the church's financial stability, church growth and also comply with its core mission of saving souls for the kingdom of God. To succeed in financial management, Mawudor (2021), emphasizes that it is necessary to have financial plans and financial controls in place and make financial decisions, which in most church-related organizations is not the case.

Managing financial resources is to analyze the decisions and actions regarding the necessary financial means in the tasks of that organization, which also includes its achievements, use, and control. It also can help organizations meet their objectives by converting their mission and vision into monetary operations. The necessity to establish the goals of an organization can also be identified as the necessity for financial management; and financial management can be expressed as the operations of an organization that has to do with obtaining, using and management of the available funds to meet the goals of the organization, but this can only be achieved when there exists good financial management, which aims to fulfill the organization goals (Sukenti, 2023).

Quality

Quality management is considered by Martin et al. (2020), as dealing efficiently with changes and improvements as well as effective accomplishing of objectives, regardless of their nature, through successful efforts.

There are also several studies about the financial management quality degree according to the perception of the pastor, first elder, and treasurer of the Seventh-day Adventist churches. The investigation of Bodden Pagoada (2017), about this topic at the Southwest Region Conference revealed that the pastors, treasurers, and first elders' perceptions of the financial management quality degree were similar and within a range of good and very good. With the critical level associated with the statistic F (p = .430 >.05) and the following arithmetic means to the evaluator: pastors 5.27; first elders 5.32; treasurers 5.69. The results of the investigation conducted by Randeles Rascon (2015), done at the Northeast Conference of Mexico show that the financial management quality degree regarding the perception of the pastors, first elders, and the treasurers was not similar. The findings indicated that the first elders' perceptions were superior to that of pastors and treasurers. The arithmetic mean to the evaluator was the following: pastors 5.3; first elders 6.13; treasurers 5.47. One recent study, conducted by Bartolomé Elizabeth (2021), focused on the degree of financial management quality within the Seventh Day Adventist Conference of Curaçao among its church board members. The result, based on the perception of the church board members in Curaçao, indicated a good level of financial management quality, with an arithmetic mean of 5.36.

It is essential to understand that the term "quality" is subjective. In the context of this study, quality refers to the perception of church leaders regarding the effectiveness and safety of managing financial resources to fulfill their intended purpose.

Mission

According to the literature, there is evidence that non-profit organizations' mission fulfillment and growth can be weakened due to confrontation with exceptional challenges and risks; and to avoid this situation it is necessary to give special attention to substantial unexpected losses that can endanger the fulfillment of the mission (Griswold & Jarvis, 2014). This is very true since they are reliant on charitable donations in contrast with corporate entities that receive their income from commerce. Non-profit organizations rely on the resources received from donors and members so they can fulfill their mission and maintain the confidence of the donors in the organization by continuing to give the necessary resources the organization needs to have good governance practices (Williams Tate, 2023).

Each organization needs to have a clear understanding of its mission or objectives as they serve as the guiding principles for the organization's future direction and decisions. Mahama and Sausa (2022), delineates mission as the reason for an institution's existence. It is usually presented in the form of

a mission statement, to develop an awareness of the objective among employees and stakeholders. Furthermore, it indicates the organization's objective, the reason for its existence, values and beliefs, principles, and behavioral guidelines, which support the capacity and strategies peculiar to its competitive position.

An organization's mission captures its identity, uniqueness, and the role it plays in society. It thus helps maintain focus on objectives while inspiring and motivating. The institutional mission for Ullúa (2020), must be understandable and feasible (realistic/achievable), be confirmed and projected by the management team and their work teams, and constitute the axis backbone of all institutional documents. Mission statement: A company's or organization's mission statement is a document that states what they aim to achieve and the kind of service they intend to provide.

Fulfill: if you fulfill something such as a promise, dream, or hope, you do what you said or hoped you would do. It's like to carry out (Reverso Dictionary, 2024).

Every organization has a mission for which it exists and operates to achieve; it may be community social well-being, financial growth (personal or for stakeholders), etc. However, the most important mission of all Christians, and in the case of the SDA church, is to be disciples of Jesus and to spread the gospel to all people around the world—Revelation 12:6.

Seeing that this study is focused on the Seventh-day Adventist church underscores the significance of mentioning the church's mission statement: "to make disciples of all people, communicating the everlasting gospel in the context of the three angels' messages of Revelation 14:6-12, leading them to accept Jesus as personal Saviour and unite with His remnant Church, discipling them to serve Him as Lord and preparing them for His soon return" (Inter-American Division of the General Conference, 2018, p. 38).

A recent study among teachers in North American Seventh-day Adventist schools about their perceptions of the mission of the church conducted by Jackson (2019), reveals the following "These findings suggest that there is a clear grasp of the worldwide scope of the mission of the church. Nevertheless, there is a danger in focusing predominantly on this broad goal, in that it enables individuals to separate themselves from the mission and their role in it" (p. 128). This statement provides a crucial understanding of how the church's mission is being perceived. However, it also emphasizes the risk of members not feeling actively engaged in fulfilling the church's mission.

Importance of this Study

All organizations aiming to achieve their objectives must understand that effective management plays a pivotal role in directing human resources and financial assets towards the fulfillment of these objectives. This is especially true for the worldwide Seventh-day Adventist Church organization and even more so for a young and relatively small Union like the Dutch Caribbean Union, which has existed

for only 8 years. However, there is limited literature available on how financial management and mission achievement are linked, both in the Seventh-day Adventist community and in general. Consequently, it is a challenge to investigate the following question: Is there a significant correlation between the financial management quality degree and mission fulfillment according to the perception of the pastor, first elder, and treasurer of the Seventh-day Adventist churches of the Dutch Caribbean Union?

This study aims to be useful for the treasury department at the local fields and union levels. It highlights the significance of understanding the correlation between financial management and mission fulfillment. By doing so, it can serve as a guide for accurate financial resource management while planning mission fulfillment. This can help achieve a balanced model between these two aspects, thereby ensuring financial stability while effectively spreading the gospel around the world, especially within their territory.

Another benefit of this study lies in its capacity to assist church organizations in evaluating the quality of financial management perceived by the pastor, first elder, and treasurer of the local churches. This evaluation can lead to programs and guidelines that will help them improve their financial management knowledge. This will, in turn, help them be more cautious, responsible, and critical when dealing with the resources entrusted to them to reach the church's objectives.

The study will be beneficial for the members of the organization. If the findings are effectively used by the treasury department to enhance the management of financial resources, members will feel a higher sense of confidence and satisfaction in their association with the group. This may increase their willingness to contribute financially and provide support for the mission of the church.

Additionally, the literature review, findings, and discussions of the study can serve as a useful resource for future research.

All the above mentioned gives us a better understanding of the terms used in this study and also their possible interactions with each other concluding the importance of studying these variables within the context of the Seventh-Day Adventist church organization. Such investigation is crucial in helping with the future development of strategies to sustain the church mission and financial management.

Research Hypothesis

As mentioned before, the primary goal of this study is to determine whether there exists a significant correlation between the quality of financial management and the fulfillment of the mission, as perceived by the pastor, first elder, and treasurer of the Seventh-day Adventist churches of the Dutch Caribbean Union. This has resulted in the formation of the following hypothesis:

H_1. There is a significant correlation between the financial management quality degree and the mission fulfillment of the Seventh-day Adventist churches of the Dutch Caribbean Union according to the perception of the pastor, first elder, and treasurer.

Additionally, the research will also verify two other hypotheses, which are:

H_2. There is a significant difference between the perception of the pastor, treasurer, and first elder in the financial quality management of the Seventh-day Adventist churches of the Dutch Caribbean Union.

H_3. There is a significant difference between the perception of the pastor, treasurer, and first elder in the mission fulfillment of the Seventh-day Adventist churches of the Dutch Caribbean Union.

Methods

Design

This study adopts a quantitative, descriptive, cross-sectional, and correlational design. It aims to measure or gather information independently or interrelatedly about the concepts under investigation. The data is collected at a single point in time, and the study seeks to determine if there is any relationship between financial management and mission fulfillment.

Population

The research population consisted of 23 pastors, 46 first elders, and 46 treasurers of the local churches that are part of the Dutch Kingdom, in the territory of the Inter-American Division of the Seventh-day Adventists. These are the islands of Aruba, Bonaire, Curaçao, Saba, Sint Eustatius, and Sint Maarten (Dutch side).

Sample

The sampling conducted in this study is non-probabilistic, purposive, intentional, and for convenience. The Caribbean Union was ultimately selected as the study population due to it being a small and one of the newest organized unions in the territory of the IAD, where this study can provide great support in their development, as no such research has been done in this area yet. It therefore includes 18 pastors (some evaluating between two and four churches), 40 first elders, and 40 treasurers of all Seventh-day Adventist churches in Aruba, Bonaire, and Curaçao, which together form the Dutch Caribbean Union.

Instruments

To gather the required data on the study's variables, a questionnaire was used as it is an efficient means of data collection in a relatively short timeframe. The questionnaire is divided into three sections which include general and geographical information, financial management, and institutional mission fulfillment.

The financial management quality section is a tool consisting of 44 statements, which was developed by Dr. Manuel Ramón Meza Escobar, Professor Rodrigo Borraz Suárez, and student Lucía

Miriam Gumeta Pérez for a postgraduate thesis in 2013 (Gumeta Pérez, 2013). It has a Cronbach Alpha of .903, indicating high internal consistency. The tool was originally written in Spanish but was later translated into English for administration among participants. The study was conducted in English (the second most spoken language after Papiamentu, which is the native language of all three islands) and Spanish.

The institutional mission fulfillment section of the questionnaire consists of 23 questions. It was taken from a study conducted by Carlos Enrique Charnichart Castañares in 2018 for a doctoral thesis (Charnichart Castañarez, 2018). The study measured the institutional mission fulfillment section with a variance of 75.40% and a Cronbach Alpha of .952.

Data collection took place between August 2022 and June 2023. Participants were provided with a Google Form link to complete the survey electronically.

Data Analysis

To process the data collected for this research, specific techniques and procedures were implemented. For reliable data analysis, the software "Jamovi 2.3.28 Solid" was used, where several analyses were performed. The main purpose of this study was to determine if there is a significant correlation between the degree of quality of financial management and the fulfillment of the mission as perceived by the pastor, first elder, and treasurer of the Seventh-day Adventist churches of the Dutch Caribbean Union.

The Gpower software was used to compare the effective correlation between the variables, which is the effect size. The interpretation of the effect size based on Cohen's (1988) criteria is as follows: a) < 0.1 = trivial effect, b) 0.1 - 0.3 = small effect, c) 0.3 - 0.5 = moderate effect, and d) > 0.5 = large difference effect. The following procedures were done to collect the necessary data for this investigation: obtaining permission from both the Dutch Caribbean Union and the local fields to conduct this investigation in their territory among the pastors, first elders, and treasurers of the Seventh Day Adventist Churches.

Ethical Disclosure

There is no risk with the participation of respondents because the information required from the participants does not contain sensitive information of a physical nature, psychological, social, or financial. The sole objective of this information is to analyze them for process statistics; all information collected for this study will be managed confidentially and with due safeguard.

Results

Sample Demographic Data

Analysis of Table 1, which presents the demographic data of the participants, reveals several key findings. Firstly, the participant composition is predominantly male, accounting for 69.2% of the total. Regarding age distribution, participants were categorized into different age groups. Notably, the age group of 51 to 60 years had the highest representation, comprising 27.6% of the total participants; followed closely by the 41 to 50 age group which accounted for 23.4% of the participants. Examining years of experience, the majority of participants (65.3%) reported having between 0 and 10 years of experience in their respective roles. Geographically, the study drew participants from multiple locations. The largest representation was from Curacao, with 66.3% of the participants originating from this region. Aruba accounted for 22.5% of the participants, while Bonaire had a smaller representation of 11.2%.

Tabla 1

Demographic data of the sample

Variables	***n***	**%**
Gender		
Female	37	30.8
Male	61	69.2
Age		
20 – 30	8	8.2
31 – 40	16	16.3
41 – 50	23	23.4
51 – 60	27	27.6
61 – 70	21	21.4
71 >	3	3.1
Responsibility		
First elder	40	40.8
Pastor	18	18.4
Treasurer	40	40.8
Years of experience		
0 – 10	64	65.3
11 – 20	19	19.4
21 – 30	10	10.2
31 – 40	5	5.1

Variables	*n*	%
Field		
Aruba	22	22.5
Bonaire	11	11.2
Curaçao	65	66.3

Arithmetic mean, standard deviation, and Alpha of Financial Management Quality (FMQ) and Institutional Mission Fulfillment (IMF)

Table 2 provides information regarding the constructs and dimensions of Financial Management Quality (FQM) and Institutional Mission Fulfillment (IMF). It shows the total number of items, arithmetic means (M), standard deviation (SD), and reliability coefficient (α). For FQM, the income administration dimension (15 items) has the highest mean score of 3.96, with an SD of 0.477 and an α of 0.846. On the other hand, the fixed asset administration dimension (11 items) has the lowest mean score of 3.14, with an SD of 0.798 and an α of 0.882. The mean score for all FQM dimensions combined (44 items) is 3.67, with an SD of 0.552 and an α of 0.944.

For IMF, the member's attitude dimension (4 items) has the highest mean score of 3.68, with an SD of 0.656 and an α of 0.889. Meanwhile, the procedure dimension (4 items) has the lowest mean score of 3.42, with an SD of 0.756 and an α of 0.843. The mean score for all IMF dimensions combined (23 items) is 3.53, with an SD of 0.644 and an α of 0.957.

The mean score represents the average score of each dimension. SD indicates the dispersion of scores within each dimension. The α (Alpha) measures the extent to which the items within each dimension of the variables are correlated.

Tabla 2

Arithmetic mean, standard deviation, and Alpha of FMQ and IMF

Dimensions	*Items*	Mean	SD	α
Income Administration	15	3.96	.477	.846
Expenditure Administration	18	3.92	.620	.906
Fixed Asset Administration	11	3.14	.798	.882
Member's Attitude	4	3.68	0.656	.889
Internal Policies	4	3.51	0.751	.865
Attributes	7	3.48	0.742	.898
Communication	4	3.57	0.779	.833
Procedures	4	3.42	0.756	.843
Total FMQ	44	3.67	.552	.944
Total IMF	23	3.53	0.644	.957

Normality Test

For the normality test as seen in Table 3, the Shapiro-Wilk test was used for the FMQ and IMF as a whole and they are normally distributed ($p > .05$).

Tabla 3

Normality Test (Shapiro-Wilk)

	W	P
FMQ	0.988	0.351
IMF	0.988	0.348

Note. A low p-value suggests a violation of the assumption of normality.

Correlation Matrix FMQ-IM

H_1. There is a significant correlation between the financial management quality degree and the mission fulfillment of the Seventh-day Adventist churches of the Dutch Caribbean Union according to the perception of the pastor, first elder, and treasurer.

To test this hypothesis, it is important to note that both FMQ and IMF have a normal distribution, which enables the use of Pearson's correlation coefficients to determine the correlation between the two variables. In Table 4, the correlation coefficient (r = 0.748) and the p-value ($p = < .001$) for the FMQ to the IMF can be observed. It can be concluded that there is indeed a strong correlation of .748 between the FMQ and IMF, with a significant value of less than .001. As a result, the null hypothesis is rejected, and it is determined that there is a significant correlation between the FMQ and the IMF.

Tabla 4

Correlation Matrix FMQ - IMF

		FMQ	IMF
IMF	Pearson's r	0.748***	—
	df	118	—
	p-value	<.001	—
	N	120	—

*Note. * p < .05, ** p < .01, *** p < .001*

Statistical Power

To calculate statistical power, the G*Power program was used, inserting the correlation (.748), the sample size of 120, error probability of 0.05, Means (3.67 FMQ / 3.53 IMF), and SD (.552 FMQ / .664 IMF) of each variable which resulted in an effect size of .315 and a statistical power of .93. This means that the strength of the relationship between FMQ and IMF of .315 is modest and the statistical power of .93 indicates that the null hypothesis can be rejected with a 93% certainty because it is also false by 93% under the population. The results are shown in Table 5 below.

Table 5

*G*Power Statistical Power and Effect Size test*

t tests - Means: Difference between two dependent means (matched pairs)			
Analysis:	Post hoc: Compute achieved power		
Input:	Tail(s)	=	Two
	Effect size dz	=	0,3152049
	α err prob	=	0,05
	Total sample size	=	120
Output:	Noncentrality parameter §	=	3,4528967
	Critical t	=	1,9800999
	Df	=	119
	Power (1- ß err prob)	=	0,9285306

Statistical Difference

H_2. There is a significant difference between the perception of the pastor, treasurer, and first elder in the financial quality management of the Seventh-day Adventist churches of the Dutch Caribbean Union.

To test this hypothesis, a One-Way ANOVA was conducted. The results, presented in Table 6, indicate that the F-value is 4.55 with degrees of freedom (df1 = 2, df2 = 117) and a p-value of < .05. This suggests that there is a statistically significant difference between the groups being compared, and thus the null hypothesis is rejected. Therefore, it can be concluded that hypothesis H2 is true and accepted, and there is indeed a significant difference between the perception of the pastor, treasurer, and first elder in the financial quality management of the Seventh-day Adventist churches in the Dutch Caribbean Union.

Tabla 6

One-Way ANOVA (Fisher's)

	F	df1	df2	p
FMQ	4.55	2	117	.012

Table 7 shows the group descriptives for "Responsibility in church" based on the three groups: "First Elder," "Pastor," and "Treasurer." The "Pastor" group has the highest mean score (3.87), indicating a higher perception of FMQ compared to the other two groups, whereas the "Treasurer" group has the lower mean score (3.52).

Tabla 7

Group Descriptives

	Responsibility in the church	N	Mean	SD	SE
FMQ	First Elder	40	3.63	.622	.0984
	Pastor	40	3.87	.441	.0698
	Treasurer	40	3.52	.529	.0837

Table 8 displays mean differences and associated p-values for comparisons between three positions within the group: First Elder, Pastor, and Treasurer related to their perception of FMQ. From the comparison between the Pastor and Treasurer, can be observed that the mean difference between the Pastor and the Treasurer, that there is a difference of .353 in the perception of FMQ between these two positions, and the p-value associated with this comparison is .011, suggesting that this mean difference is statistically significant at the conventional significance level.

According to hypothesis H3, there is a significant difference in the perception of the pastor, treasurer, and first elder regarding the mission fulfillment of the Seventh-day Adventist churches of the Dutch Caribbean Union.

Tabla 8

Tukey Post-hoc Test-FMQ

		First Elder	Pastor	Treasurer
First Elder	Mean difference	—	-.245	.108
	p-value	—	.106	.643
Pastor	Mean difference		—	.353
	p-value		—	.011
Treasurer	Mean difference			—
	p-value			—

Note. The "—" in the table indicates that comparisons with the same position (e.g., First Elder vs. First Elder) are not applicable and are thus not presented. Similarly, the blank cells indicate comparisons that are not provided in the table.

To test this hypothesis, a One-Way ANOVA was conducted. As per Table 9, the F-value recorded was 14.3 with degrees of freedom (df1 = 2, df2 = 117) and a p-value of < .001. This indicates a statistical difference between the groups being compared, thereby rejecting the null hypothesis. Consequently, it can be concluded that the H3 hypothesis is correct, and there is a significant difference between the perception of the pastor, treasurer, and first elder regarding the financial quality management of the Seventh-day Adventist churches of the Dutch Caribbean Union.

Tabla 9

One-Way ANOVA (Fisher's)

	F	df1	df2	p
IMF	14.3	2	117	<.001

Table 10 shows the group descriptives for "Responsibility in church" based on the three groups: "First Elder," "Pastor," and "Treasurer." The "Pastor" group has the highest mean score (3.90), indicating a potentially higher perception of IMF compared to the other two groups, whereas the "Treasurer" group has the lower mean score (3.21).

Tabla 10

Group Descriptives

	Responsibility in the church	N	Mean	SD	SE
IMF	First Elder	40	3.48	.661	.1045
	Pastor	40	3.90	.552	.0873
	Treasurer	40	3.21	.524	.0829

Table 11 presents a comparison of the perceptions of Institutional Mission Fulfillment (IMF) among three positions within the group: First Elder, Pastor, and Treasurer. For the comparison between the First Elder and Pastor, the mean difference of -.416 suggests that, on average, there is a difference in the perception of IMF between these two positions. The associated p-value of .005 indicates that this difference is statistically significant at the conventional significance level (typically $p < .05$). For the comparison between the First Elder and Treasurer, the mean difference of .275 indicates that, on average, there is a difference in the perception of IMF between these two positions. However, the *p* of .092 shows that this difference is not statistically significant at the conventional significance level. Finally, for the comparison between the Pastor and Treasurer, the mean difference of .691 suggests that, on average, there is a difference in the perception of IMF between these two positions. The associated *p* of .001 indicates that this difference is statistically significant at the conventional significance level.

Tabla 8

Tukey Post-hoc Test-FMQ

		First Elder	Pastor	Treasurer
First Elder	Mean difference	—	-.416	.275
	p-value	—	.005	.092
Pastor	Mean difference		—	.691
	p-value		—	<.001
Treasurer	Mean difference			—
	p-value			—

Note. The "—" in the table indicates that comparisons with the same position (e.g., First Elder vs. First Elder) are not applicable and are thus not presented. Similarly, the blank cells indicate comparisons that are not provided in the table.

Discussions and conclusions

This research aimed to determine whether there is a significant relationship between the quality of financial management (FMQ) and the fulfillment of institutional mission (IMF) as perceived by the pastor, first elder, and treasurer of the Seventh-day Adventist Churches in the Dutch Caribbean Union. The study involved administering a questionnaire to all pastors, first elders, and treasurers of the Seventh-day Adventist Churches in the Dutch Caribbean Union, which includes the islands of Aruba, Bonaire, and Curaçao.

Analyzing the collected data, it was possible to determine whether there is a significant correlation between FMQ and IMF. Other analyses were also conducted, including identifying any possible differences between the perceptions of the groups investigated, namely the pastor, first elder, and treasurer.

The main objective of this investigation was to determine whether the hypothesis suggesting a significant correlation between Financial Management Quality (FMQ) and Institutional Mission Fulfillment (IMF) as perceived by the pastor, first elder, and treasurer of the SDA Churches of the Caribbean Union is true or false. The results of the investigation revealed a significant correlation between FMQ and IMF, where r = 0.748, indicating an acceptable correlation between FMQ and IMF. The p-value was found to be less than 0.001, which indicates a significant and positive correlation between FMQ and IMF.

Within the management of nonprofit organizations, according to Billups (2024), there is a complicated relationship between several factors that contribute to its failure, and it is imperative to emphasize two central elements, namely: effective strategic planning and rigorous financial management.

The dimension of FMQ (Financial Management Quality) that received the highest average score was income administration (Appendix A). The items 'trust in the person who counts the tithes and offerings' and 'trust in the person who collects the tithes and offerings' had the highest mean scores within this dimension. Bodden Paogada (2017), investigated using the same instrument to measure the Financial Management Quality between the pastor, first elder, and treasurer in the Southwest Region. The investigation also identified 'trust in the person who collects the tithes and offerings' as one of the items with the highest mean score. A survey among the church board members of the Seventh-Day Adventist churches of the Curaço Conference done by Bartolomé Elizabeth (2021), also gave the same results regarding the items with the higher mean score, respectively "confidence in the persons that recollect tithes and offerings", and "confidence in the persons that count the tithes and offerings". The higher mean scores in the income administration dimension are positive, as trust is a crucial aspect of ensuring that members participate in returning tithes and offerings, especially trust in the treasurer.

In contrast, the items with the lowest mean score in this current study were from the dimension of fixed asset management, specifically, the list of the inventory delivered to the manager/elder at the

beginning of the ecclesiastical cycle' and 'inventory control by the secretary or treasurer'; indicating poor management of equipment and inventory (Appendix A). These factors must be paid attention to as poor management of the Church's fixed assets can lead to significant losses and affect the Church's ability to expand and invest in new assets. But it is also important to note that from the dimension 'expenditure management' the items that scored the lowest mean are respectively 'the process of preparing the annual operating budget' and 'the management of the annual budget in all its areas' (Appendix A). If a church does not have an annual budget or fails to keep itself within its budget, it is a very dangerous situation for the operation and therefore the survival of that church. An annual church budget is necessary to achieve the mission and vision of the church as it helps in estimating future income and estimating expenditure for the same (Stolarzyck, 2019).

From the analysis carried out to investigate potential variations between the perceptions of the three groups consisting of pastor, first elder, and treasurer, depending on their responsibility towards the quality of financial management, it turned out that there is a statistically significant (p is .012) difference between at least two of the groups; this statistically significant difference was found between the pastor's and treasurer's groups.

Based on the Likert scale used to obtain the data, the group of pastors and elders had a similar perception of 'good', while the group of treasurers had a ''regular" perception of the financial management of the churches in the Dutch Caribbean Union. The 'pastor' group has the highest mean score (3.87), indicating that they potentially have a better perception of the quality of financial management compared to the other two groups.

Similar research on the quality of financial management concerning the perception of the pastors, first elders, and treasurers, conducted by Randeles Rascon (2015), at the Northeast Conference of Mexico, concludes that the quality of financial management concerning the perception of the pastors, the first elders, and the treasurers were not comparable; the perception of the 'first elders' (average 6.13) was better than the perception of the pastors and treasurers.

Another purpose of this research was to investigate how pastors, first elders, and treasurers perceive Institutional Mission Fulfillment (IMF) since no similar study has been conducted before this one. The study found that pastors had a higher perception score of IMF compared to first elders and treasurers. The mean score of the pastors' group was the highest at 3.90, indicating a potentially better perception of the IMF compared to the other two groups. Furthermore, the research revealed a significant difference in the perception of IMF between pastors and first elders, as well as between pastors and treasurers.

According to this study, the dimension 'member's attitude' scored the highest mean score, while the dimension 'procedure' scored the lowest mean score in the IMF. The items that scored the highest

mean score on the member attitude dimension were 'motivates the members' and 'encourages/promotes a high sense of cooperation among the members'. On the other hand, the items that scored the lowest mean score on the 'procedure' dimension were 'develops effective strategic plans' and 'defines high departmental goals' (Appendix A). In summary, the church is doing well in motivating and encouraging members towards fulfilling its mission; however, the church needs to focus on developing effective strategic plans and setting high departmental goals, which in turn can improve member cooperation and commitment to mission fulfillment.

Pereira (2023), states that any organization or business must have a strategic plan because it is an important tool to achieve success since it has to do with implementing structured plans to reach the organization's goals and objectives. It is an integral part of the organization's management system.
The results and discussion above provide insights to the church leaders of Aruba, Bonaire, and Curaçao on how the local church leaders perceive the quality of financial management in their churches. Purvis (2024), says that if nonprofit leaders are to effectively address and manage their financial vulnerabilities, it is critical that they understand and also develop strategies to address these issues.

The study highlights factors that contribute to a positive or negative perception of financial management and how it affects the fulfillment of the church's mission. Amble's (2023), research about efficacy and nonprofit organizations, shows that many nonprofits do not distribute their money efficiently; inefficiencies, in this case, relate to nonprofits' unnecessary expenses, or the use of risky financial practices. Furthermore, it states that by eliminating these inefficiencies, nonprofits can function more efficiently and significantly increase their chances of achieving their goals. Importantly, the study also establishes a correlation between financial management quality and mission fulfillment.

Limitations

As with most studies, the findings of this study must also be viewed in light of some limitations. The first limitation relates to existing literature. To the researcher's knowledge, to date, little or no prior research has been conducted in the same context as this study on the quality of financial management and the fulfillment of institutional missions, neither in the for-profit *nor non*-profit sectors.

The second limitation is regarding the use of the term financial resources and mission fulfillment in this study. The term financial resources refer to income, expenses, and fixed assets management, while institutional mission fulfillment refers to members' attitudes, internal policies, attributes, communication, procedures, and use of social media.

The third limitation is the geographic area, which was limited to the ABC Islands (Aruba, Bonaire, and Curaçao) which implies that the findings may not be transferable to other geographic locations.

Delimitations

For this study, the participation was limited to the pastor, first elder, and treasurer of the churches, even if the church council consisted of more members. This selection was necessary for comparability with other studies conducted on the FMQ according to the perception of the pastor, first elder, and treasurer.

Another delimitation was to exclusively include Seventh-day Adventist churches, excluding other denominations in the specified geographical area. This decision was made to prioritize contributions to the development of the Seventh-Day Adventist Church.

Recommendations

According to the findings of this study, there is a significant correlation between the quality of financial management (FMQ) and the fulfillment of institutional mission (IMF). This indicates that it is crucial for the local areas involved in this research, namely Aruba, Bonaire, and Curaçao to:

1. Monitor how local churches manage their finances towards fulfilling their mission, which is their primary purpose.
2. Identify the components of financial management that need development and strengthen them through training, seminars, and education.
3. Identify the areas that need improvement across various dimensions of the IMF and take proactive measures to address them.
4. To educate and inform local church leaders that there is a correlation between FMQ and IMF. This will help them manage their financial resources more responsibly to fulfill the church's mission of spreading the eternal gospel of salvation primarily in their territory, regionally, and globally.

It would be beneficial for future research to investigate the correlation between the variables FMQ and IMF, and to determine if one variable predicts the other. Future studies can also be done in this same context in other territories of the Seventh-Day Adventist Organization to see whether there are comparisons or contrasts. These studies would contribute to a better understanding of financial management and its impact on fulfilling missions in local churches. Administrators would be able to use this knowledge to plan effective strategies and ultimately achieve the goal of reaching more people for the kingdom of God.

Final consideration

The objective of this investigation was to determine the potential correlation between financial management quality and mission fulfillment among the SDA churches of the Dutch Caribbean Union,

according to the perception of the pastor, first elder, and treasurer. Such findings can help the leaders to get a better understanding of the possible interaction between those variables and help in the future development of strategies that will sustain the financial management to achieve the church mission.

With the result of the investigation showing that there exists a significant correlation between FMQ and IMF, the leaders must ensure that the financial resources are being mobilized towards mission fulfillment, by equipping the local church leaders with the necessary tools to enhance their service and achieve excellency in their ministry to God and reaching others for the eternal kingdom soon to come, which is our core objective as a church organization.

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Recibido el 10 de enero de 2024; aceptado el 2 de mayo de 2024.
Disponible en internet: 30 de mayo de 2024.

Appendix A

Tabla 3

Arithmetic mean, median, and standard deviation of the dimension of income administration of FMQ

	Mean	Median	SD
1. Trust in the people who collect tithes and offerings	4.58	5.00	0.560
2. Safety during the collection of tithes and offerings	4.27	4.00	0.867
3. Trust in the person who counts tithes and offerings	4.63	5.00	0.517
4. Safety to store cash	4.18	4.00	0.979
5. Handling cash in a bank account	4.50	5.00	0.745
6. Managing excess cash in a temporary investment account	3.55	3.00	0.969
7. The process of making the bank deposits	4.19	4.00	0.853
8. The return of tithe and offering receipts to members	4.02	4.00	0.898
9. Control of the tithe books/program	4.03	4.00	0.809
10. The work of the financial commission	3.50	3.50	1.004
11. The promotion of personal generosity	3.43	3.00	0.817
12. The church's participation in the collection plan	3.02	3.00	0.939
13. The promotion of the offering of first fruits (gratitude offering)	3.37	3.00	1.020
14. The administration work of the local church treasurer	4.22	4.00	0.727
15. The financial audit work of the Association / Mission auditor	3.98	4.00	0.814

Tabla 4

Arithmetic mean, median, and standard deviation of the dimension of expenditure administration of FMQ

	Mean	Median	SD
1. The administration of petty cash	4.01	4.00	1.226
2. The endorsement, with notes or invoices, of each expense	3.96	4.00	0.873
3. Reconciliation of the checking account with the bank	4.08	4.00	0.945
4. Reports from the local treasury to church members	3.67	4.00	0.982
5. Sending of tithes and offerings to the Association / Mission	4.47	5.00	0.686
6. The use of online payment to pay major expenses.	3.89	4.00	1.308
7. The process of preparing the annual operating budget	3.43	4.00	1.288
8. The management of the annual budget in all its areas	3.50	4.00	1.264
9. The respect of the church board to the established annual budget	3.57	4.00	1.308
10. Authorization of expenses by the church board	4.21	4.00	0.755
11. The needs of each department taken into account	3.99	4.00	0.804
12. Financial decisions based on the church manual	4.11	4.00	0.731

	Mean	Median	SD
13. Control of operating expenses based on the annual budget.	3.60	4.00	1.239
14. The purchase of material and equipment for each department or area of the church	3.69	4.00	0.868
15. Collection of materials (Sabbath school material, children's divisions or youth ministry).	3.51	3.00	0.870
16. Payment of operating expenses (water, electricity, telephone, property, etc.).	4.43	5.00	0.707
17. Payment of debts/services with suppliers	4.30	4.00	0.846
18. Payment of debt with the Association / Mission	4.17	4.00	0.876

Tabla 3

Arithmetic mean, median and standard deviation of the dimension of fixed asset administration of FMQ

	Mean	Median	SD
1. The periodic realization of the inventory of furniture and equipment	2.66	3.00	1.134
2. The preservation of copies of the inventory by those responsible in the church	2.79	3.00	1.166
3. Donating the property in the name of the Seventh-day Adventist Church	3.17	3.00	1.266
4. The safeguard of the scriptures of the temple	4.00	4.00	0.979
5. Insurance of furniture and valuable equipment by insurance companies (Advent Risk Management or others)	3.42	4.00	1.351
6. Building property insurance by insurance companies (Advent Risk Management or others)	3.80	4.00	1.097
7. The list of the inventory delivered to the manager / elder at the beginning of the ecclesiastical cycle	2.52	2.00	1.223
8. Inventory control by the secretary or treasurer	2.63	2.50	1.277
9. Control of loan of furniture or equipment	3.21	3.00	1.236
10. The replacement of any decomposed, broken or lost furniture from the inventory	3.07	3.00	1.113
11. The maintenance of the physical plant of the temple	3.25	3.00	1.071

Tabla 6

Arithmetic mean, median, and standard deviation of the dimension of IMF

		Mean	Median	SD
	Dimension Member's Attitude			
1.	Emotionally commits its members	3.52	3.00	0.733
2.	Encourages/promotes a high sense of members collaboration	3.73	4.00	0.777
3.	Motivates members	3.77	4.00	0.753
4.	Encourage exemplary members behavior	3.69	4.00	0.765
	Dimension internal policies			
5.	Effectively designs members training programs	3.33	3.00	0.938
6.	Describes church leaders functions clearly	3.62	4.00	0.918
7.	Assign church leaders with the required skills	3.56	4.00	0.896
8.	Efficiently designs the giving of services	3.52	4.00	0.799
	Dimension Attributes			
9.	Anticipate market trends	3.18	3.00	0.979
10.	Permanently evaluates departmental activities	3.28	3.00	0.972
11.	Manages to be recognized for her mission	3.39	3.00	1.031
12.	Serves to Redeem	3.70	4.00	0.940
13.	Leads the promotion of values	3.63	4.00	0.841
14.	Encourages members to support institutions mission fulfillment	3.88	4.00	0.795
15.	Permanently evaluates extra activities of the church departments	3.29	3.00	1.016
	Dimension Communication			
16.	Uses institutional meetings to spread the mission	3.58	4.00	0.856
17.	Displays the mission in the church departments	3.64	4.00	0.896
18.	Spreads the mission by social media	3.48	4.00	1.092
19.	Gives systematic information to the members	3.58	4.00	0.958
	Dimension Procedures			
20.	Establishes high standards of institutional performance	3.48	3.00	0.840
21.	Develops effective strategic plans	3.36	3.00	0.960
22.	Equally distributes resources in the church departments	3.52	4.00	0.935
23.	Defines high departmental goals	3.35	3.00	0.932