

# Relationship of Transparency and Accountability to the Managerial Performance of Protestant Church Maluku

<sup>1</sup>Meike Elsa Toisuta

<sup>1</sup>Faculty of Christian Education

<sup>1</sup>Institut Agama Kristen Negeri Ambon, Ambon, Indonesia

**Abstract:** This study analyzed the influence of transparency and accountability on managerial performance partially and simultaneously. The research method is a quantitative method with questionnaire answer data as primary data. The population was residents of Class Protestant Church in Ambon City. The researcher selected 197 samples that represented the Church administrators through a purposive sampling method. The analysis statistic with partial test resulted that there was a relationship between transparency and managerial performance, although the accountability has no a significant relation to managerial performance. Furthermore, simultaneous analysis results that transparency and accountability have a significant relation to managerial performance.

**Index Terms:** Partial analysis, simultaneous analysis, and managerial performance.

## I. INTRODUCTION

The church is a group of believers who fellowship with God. Christian dogma implies that church is a fellowship of believers in Jesus Christ which then develops as life and form of ministry. Church organizations are formed according to the needs of the congregation both in the context of worship and in social activities[1][2]. In the other side, the church is a formal organization and respond to the community, contributor and environment. Church institutional is not only a form of church service organization but also public sector organization which is responsible to the community. The social and theological interests of churches highlight the importance of organizational governance in the ministry of the church.

With complex characteristics, the church applied the organizational, managerial governance. Church management should be willing to open and deliver information to the community as a responsibility form to them. Church activity is also including the use of funds sourced from community donation and government assistance. Therefore, church management is responsible to the community, local church organization (Indonesian: *klasis*) and government.

The church as the formal organization builds an organizational structure that clearly outlines authorities, duties, and responsibilities of the work unit. The structure expresses professional managerial roles which cover several aspects such as accountability and transparency. Transparency or the openness of public sector entities to their constituents is formed with the principle of honesty and openness. Transparency requires the organization to provide information related to the finance management to the relevant parties (stakeholders). The principle of openness on community service activity is to openly inform everything related to the delivery of services to the public[3]. Providing information media such as information boards, information counters and suggestion boxes is evidence of openness.

Specifically, the Maluku Protestant Church organization embodies information transparency by providing media information facilities that aim to help people know about the Church's public service activities. In the governance of the Maluku Protestant Church in article 24 verse, one states that money and property belonging to the Church must be managed relatively, orderly, transparently, and accountable and are guided by the principles of evangelism.

One of the main principles in realizing good public sector governance is accountability or an effort to take responsibility for organizational decisions and willing to deliver the public funds management as well as the performance aspects of external inspection.[4]. Accountability can be interpreted as a form of obligation to account for the success or failure of the organization's mission in achieving the goals and objectives that have been previously set, through a media accountability that is carried out periodically. The dimensions of public accountability include legal accountability and honesty, managerial accountability, program accountability, policy accountability, and financial accountability. The church as an organization needs to implement this accountability process to achieve its organization goals. As transparency, accountability is also an important factor included in the Maluku Protestant Church's article 24 verse 1, namely: "The Church Treasury is a manifestation of God's grace in the form of money and property belonging to the church in order to sustain the mandate of church service. managed fairly, orderly, transparently, and accountably and guided by the principles of evangelism" The Church has carried out a form of reporting on the activities carried out. This is done with the understanding that the implementation of the Church service mandate must be accounted for and be a step forward in demonstrating the accountability process. This reporting can help communicate to the community about the service delivery level and the comparison.

The managerial performance is an effort form of an organization in realizing its goals. Organizations can realize their vision and mission by maximizing human and equipment resources when implementing appropriate management [5]. One of the bases for realizing the performance management concept is by developing and promoting effective communication between various parties

both in the internal environment of the organization and its external environment. Church also implements performance management in realizing service to the community by the goals set out in the vision and mission.

Based on the description and theory, this article describes the study results about the effect of the relationship of transparency and accountability on managerial performance in the Maluku Protestant Church in Ambon. The study of the relationship between transparency and managerial performance has been done in many profit organizations. It is different from this article that outlines the performance elements of a non-government public sector organization, the Maluku Protestant Church.

## II. METHOD

This study is a type of quantitative study with a descriptive statistical approach. The population of this study is the management of Ambon City's Klasis Maluku Protestant Church. The sample of the study was 197 respondents representing the Chairperson of the organization of the Congregation of the Maluku Protestant Church in Ambon Klasis, the church member, as well as the congregation. The study variables are transparency, accountability, and managerial performance. The variable measurement scale uses a Likert scale to quantify the results of respondents' answers to the research instruments. Data analysis technique is divided into four steps. (table 1).

Table 1 Analysis Technique

No	Analysis	
1	Accuracy of Instrument	Validity
		Reliability
2	Classical assumption test	Multicollinearity
		autocorrelation
		Heteroscedasticity
		Normality
3	Regression	Regression
4	Correlation	F test - Simultaneous
		T-test - Partial

## III. RESULT AND DISCUSSION

### Respondent Characteristic

Study respondent description includes three characteristics. Namely gender, position, and age. (Table 2)

Table 2 Respondent Characteristic

Characteristic	Group	Frequency	Percentage
Gender	Male	108	54.82
	Female	89	45.18
Position	chairperson of the congregation	18	9.13
	Priest	7	3.55
	Assembly	107	54.31
	congregation	65	32.99
Age	< 30 years	3	1.52
	– 39 years	45	22.84
	40– 49 years	72	36.55
	50 – 59 years	54	27.41
	> 60 years	23	11.68

Table 2 describes that most of the respondent are men. Furthermore, the position is dominated by the assembly, and most of the respondent's age is between 40-49 years old. Assembly as parties who responsible for church management understand the stages of planning, organizing, evaluating the utilization of human resources and budget. The church is responsible for the community service performance, by which assembly ability influences the development of a Church. Church development that goes according to the goals set out in the vision and mission of the Church can be a reference for the people that the Church is managed with proper management. Thus the people will be more confident in the quality of leaders to servants who perform service in Church.

### Validity and Reliability

Reliability test aims to show that the questionnaire or study instrument is error-free and all items are consistent. The researcher can conclude that the variable is reliable if the test results show the Cronbach alpha values > 0.05. While the validity test shows the quality of the instrument or the suitability of the size with the research variable. The conclusion that the study instrument is considered valid if the results of the Bivariate Pearson test (Pearson Moment Product Correlation) are higher than the r table at the 0.05



significance level. The reliability test results on three variables yield that the three instruments are reliable (table 3). The results of the validity test in three variables are presented in tables 4, 5 and 6.

Table 3 Reliability Test Result

Variable	Cronbach Alpha	Conclusion
Transparency	0.834	Reliable
Accountability	0.885	Reliable
Managerial Performance	0.896	Reliable

Table 4 Validity Instrument Transparency Test Result

Variable	Item	Pearson Correlation	R tabel	Conclusion
Transparency	1	0.704	0.6215	valid
	2	0.755		valid
	3	0.624		valid
	4	0.666		valid
	5	0.767		valid
	6	0.571		Unvalid
	7	0.796		valid
	8	0.657		valid

Table 5 Validity Instrument Accountability Test Result

Variable	Item	Pearson Correlation	R tabel	Conclusion
Accountability	1	0.697	0.6021	valid
	2	0.678		valid
	3	0.670		valid
	4	0.734		valid
	5	0.660		valid
	6	0.640		valid
	7	0.666		valid
	8	0.696		valid
	9	0.719		valid
	10	0.580		Unvalid
	11	0.750		Valid

Table 6 Management Performance Test Result

Variable	Item	Pearson Correlation	R tabel	Conclusion
Performance Management	1	0.841	0.6694	Valid
	2	0.837		Valid
	3	0.852		Valid
	4	0.774		Valid
	5	0.660		Unvalid
	6	0.830		Valid
	7	0.720		Valid

The results of the validity test in table 3, table 4 and table 5 produce that the instrument items that meet the requirements are seven items for transparency, ten items for accountability and performance management of six items.

#### Classical Assumption Test

##### Multicollinearity Test

The multicollinearity test aims to examine the correlation between independent variables. The test results are based on a tolerance value of  $\geq 0.10$  or VIF value  $\leq 10$ . The results of the correlation test between the accountability and accountability variables show the VIF value of 2.137, or there is no correlation between the two independent variables.

##### Autocorrelation Test

The autocorrelation test aims to test for confounding errors in the linear regression model. The value of the results of the Durbin-Watson test s (DW test) shows a value of 2.187 which is greater than the Durbin Watson Test Bond value = 1.7463 or there is no autocorrelation.

### Heteroscedasticity Test

Heteroscedasticity test aims to prove that there is no inequality of variance from the residual one observation to another observation. A good regression model is that there is no heteroscedastic. The researcher used the lesser test and tested the plot graph. The test results show that the significance value is above the 5% confidence level, so it can be concluded that the regression model does not contain heterogeneity.

### Normality Test

The normality test aims to prove that the regression model, the disturbing or residual variable has a normal distribution. This statistical analysis uses the Kolmogorov-Smirnov nonparametric statistical test. Based on the Kolmogorov – Smirnov statistical test value is 0.105 and significant at 0.023 indicates that the residual data is normally distributed.

### Regression

Regression analysis aims to measure the strength of a linear relationship between 2 or more variables, also indicates the direction of the relationship between the dependent and independent variables — statistical analysis results in an adjusted R<sup>2</sup> value of 0.096. This result assumes that 9.6% Managerial Performance variables can be explained by the independent variables Transparency and Accountability. While the rest (90.4%) is explained by other reasons outside the existing model.

### Correlation.

Simultaneous test or F statistical test produces a calculated F value of 11.422, with probability (sig) 0.000. The results of the analysis indicate that the regression model can be used to predict the relationship of variables Transparency and accountability with managerial performance variables. The results of the analysis show that transparency and accountability jointly influence managerial performance.

The results of the partial test with t-test analysis showed that the significance value on the accountability variable was 0.781 (0.781 > 0.05). While the variable significance value of transparency is 0.001 (0.001 < 0.005). The researcher concluded that the transparency affected managerial performance while the accountability variable did not affect managerial performance.

### Discussion

The relationship of transparency to managerial performance means that there is a positive and significant relationship between the two variables. The higher the transparency created by church organizations, the managerial performance will be better. Good or bad management performance can be seen if an organization can openly convey it to the public. The principle of public transparency develops with a sense of organizational responsibility to serve the people. The form of transparency of information that includes accounting and non-accounting systems makes it easier for the church members to assess the performance. Transparency of the church is evident in making decisions for planning annual activities involving church congregations. Furthermore, the congregation involvement contributes to evaluating church performance.

The previous study also outlines the fact that decision making that involving organizational members is proof of transparency. The right decision-making process determines the implementation of activities both regarding human resource management and in managing financial resources and time. The trust of stakeholder is a pleasant climate in creating a professional performance.[3], [6].

The next correlation test resulted that the accountability variable did not affect managerial performance. Respondents considered that church accountability was relatively low so that it was considered not to affect managerial performance. Church performance generally focuses on worship services and does not focus on making financial reports. The organization responsible for making financial reports is an internal church institution called the *Majelis Pekerja Harian Sinode* (Daily worker assembly). This institution has the authority to manage church finances and does not involve all church administrators. This separation of authority leads to the assumption that the church is not obliged in the system of accountability

## IV. CONCLUSION

The partial test resulted that there was a relationship between transparency and managerial performance. However, the accountability has no a significant relation to managerial performance. The statistical analysis resulted that transparency and accountability have a significant relation to managerial performance.

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