

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

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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