

Implementation of POSDCORB Management Functions in the Governance of Protestant Christian Churches in Bali

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ABSTRACT

This study analyzes the implementation of POSDCORB management functions in the governance of the Protestant Christian Church in Bali (GKPB). It responds to the growing demand for religious organizations to be managed not only as spiritual communities but also as accountable, transparent, effective, and sustainable service institutions. A qualitative case study design was employed. Data were collected through in-depth interviews, non-participant observation, and document analysis involving informants from synod, regional, and congregational levels. The data were analyzed through data reduction, data display, thematic coding based on the seven POSDCORB functions, and interpretive conclusion drawing. The findings indicate that planning, organizing, staffing, directing, coordinating, reporting, and budgeting have been implemented in GKPB governance, although their application remains uneven, partially informal, and not fully documented. Planning is participatory and hierarchical, organizing is supported by church structures, leadership is collegial and pastoral, and reporting and budgeting are relatively transparent. Nevertheless, the church still needs clearer job descriptions, stronger leadership regeneration, more consistent cross-sector coordination, standardized reporting, and digitalized administrative and financial systems. This article argues that POSDCORB is relevant for analyzing church governance because it connects managerial systems with service values, congregational participation, and organizational accountability.

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1. INTRODUCTION

The development of modern organizations requires every institution, including religious organizations, to manage resources effectively, efficiently, transparently, and accountably. Digital transformation, social change, and increased public scrutiny have changed the way

organizations plan programs, distribute information, and build relationships with stakeholders. In this context, churches can no longer be understood solely as spiritual communities, but also as socio-religious organizations with managerial responsibilities for programs, human resources, finances, coordination, and

accountability for services. Therefore, a systematic management approach is essential for religious organizations to maintain the legitimacy, effectiveness, and sustainability of their services [1], [2].

The governance of religious organizations has scientific and practical urgency because it is directly related to community trust, service quality, and organizational sustainability. As a faith-based organization, the church operates within unique social relationships, namely voluntary engagement, service orientation, moral responsibility, and congregational participation. However, these spiritual values still require the support of an orderly organizational system so that services are not dependent on specific habits or figures. Studies on nonprofit organizations show that transparency, accountability, participation, and management systems are essential elements in building organizational legitimacy and stakeholder trust [3], [4].

In the local context, the Protestant Christian Church in Bali (GKPB) exists within Bali's religiously and culturally pluralistic society. Data from the Bali Provincial Statistics Agency (BPS) shows that religious life in Bali is characterized by a diversity of institutions and religious communities, so that church governance concerns not only internal affairs but also the church's ability to maintain harmonious services and social relations [5]. The GKPB has a synodal structure, dividing it into regions, congregations, service areas, councils, pastors, secretaries, treasurers, and categorical administrators. This structure is an organizational strength, but also requires clear coordination and role allocation for effective service delivery.

The research gap underlying this article lies in the limited number of studies that comprehensively analyze church governance through all POSDCORB management functions. Previous research has focused on church transparency, nonprofit accountability, church leadership, and church financial governance, but has not yet integrated the functions of planning, organizing, staffing, directing, coordinating, reporting, and budgeting into a single,

integrated framework. However, weaknesses in one function can impact others; planning is ineffective without organization and coordination, while reporting and budgeting cannot be accountable without a well-organized program implementation system. Therefore, POSDCORB is relevant for understanding church governance holistically [6], [7].

Based on this context, this study aims to analyze the implementation of the POSDCORB management function in the governance of the GKPB and identify supporting and inhibiting factors for its implementation. This article contributes theoretically by expanding the use of POSDCORB theory in the study of religious organizations, particularly Protestant churches in the socio-cultural context of Bali. Practically, this article is expected to provide an evaluative basis for strengthening church governance to be more professional, transparent, accountable, and sustainable without neglecting spiritual values, pastoral relationships, and the character of church services.

2. LITERATURE REVIEW

The study of the implementation of POSDCORB in the governance of the GKPB is based on the understanding that the church is a faith-based, non-profit organization with two dimensions. On the one hand, the church is a spiritual community oriented toward service, fellowship, faith formation, and social witness. On the other hand, the church is an organization that manages human resources, programs, funds, assets, structures, information, and accountability mechanisms. Therefore, an analysis of church governance requires a framework that can explain organizational processes without neglecting the values of service and moral responsibility.

The primary theory used in this article is POSDCORB. This concept originates from the public administration tradition and refers to seven management functions: planning, organizing, staffing, directing, coordinating, reporting, and budgeting. POSDCORB provides a systematic

framework for assessing how organizations plan, build structures, manage human resources, provide direction, align activities, submit reports, and manage budgets. In contemporary developments, these functions remain relevant because service organizations require a management system capable of managing performance, innovation, effectiveness, and accountability [6], [7].

In the church context, POSDCORB is not applied mechanically as in bureaucracies or corporations. The church has a unique character of volunteer involvement, community relations, a calling to service, and moral accountability. Therefore, each POSDCORB function needs to be read contextually. Planning means not only scheduling activities but also understanding the needs of the congregation. Organizing means not only establishing a structure but also ensuring a clear division of service roles. Staffing means not only filling positions but also developing a cadre of servants. Directing means not only giving instructions but building commitment to faith and motivation for service. Coordinating means not only managing communication but also maintaining unity of service. Reporting and budgeting are not merely administrative but also a means of building congregational trust.

The middle-range theory used is church governance theory. Church governance can be understood as a system of regulation, leadership, decision-making, oversight, participation, and accountability within a church organization. [8] emphasizes that churches require operational transparency encompassing processes, decisions, solutions, and organizational mechanisms, not simply the delivery of final information. [9] demonstrate that management change in churches demands a balance between spirituality, professionalism, transparency, and alignment with mission. Thus, professionalism in the church does not mean eliminating spirituality, but rather organizing services to be more orderly, effective, and accountable.

The concepts of accountability, transparency, congregational trust, participation, and sustainability of service

serve as a supporting conceptual framework. Accountability refers to an organization's willingness to be accountable for decisions, actions, programs, resource use, and work results to stakeholders. Transparency relates to the openness of information regarding an organization's policies, programs, activity reports, and finances. [4] state that transparency is a key element in nonprofit accountability, while [10] show that transparency influences public trust and stakeholder perceptions. In the church, congregational trust is a social capital that determines engagement and sustainability of service.

Previous research provides an important foundation for this study. [8], through a conceptual study of transparency in the Catholic Church, found that church transparency must include transparency in decision-making processes, policies, solutions, and organizational mechanisms. Its relevance to this study lies in strengthening the reporting and budgeting functions as instruments of congregational trust. However, that research was conceptual and focused on the Catholic Church, while this article empirically examines the GKPB through the seven functions of POSDCORB.

[4] conducted a systematic literature review on transparency as a key element of nonprofit accountability. Their findings indicate that transparent organizations more easily gain stakeholder trust, strengthen legitimacy, and maintain sustainability. This finding is relevant because churches are also nonprofit organizations that thrive on the trust of their congregations. However, this study discussed nonprofit organizations in general and did not specifically examine churches or use the POSDCORB framework.

[11], through a systematic critical review, demonstrated that weak church governance and unaccountable leadership can undermine the institutional quality and social role of the church. This study is relevant to the organizing, directing, and coordinating functions because it emphasizes the importance of structure, leadership, accountability, transparency, and a healthy organizational culture. However, this study is

still literature-based and does not examine the field context of the GKPB in Bali.

[12] examined the integration of Christian theology and accounting ethics in church financial governance. Their findings suggest that church financial management must be based on ethics, transparency, accountability, and service orientation. Its relevance to this article lies in strengthening the reporting and budgeting functions. However, that study was limited to the financial aspect, while this article analyzes all POSDCORB functions in an integrated manner. Therefore, the theoretical gap in this article is the limited comprehensive use of POSDCORB in church governance studies, while the empirical gap is the limited number of studies on Protestant church governance in Bali.

This literature review confirms that this article complements previous research by presenting an integrated analysis of the seven functions of POSDCORB in the context of GKPB. The article's scholarly contribution lies in its attempt to connect classical management theory with church governance, accountability, transparency, congregational participation, and service sustainability. With this approach, church governance is read not only as an administrative procedure but also as a socio-religious practice influenced by faith values, organizational structure, service culture, and the local Balinese context.

3. METHODS

This research uses a qualitative approach with a case study. The qualitative approach was chosen because the research aims to understand the practices, experiences, perceptions, and dynamics of the implementation of the POSDCORB function in GKPB governance in depth, rather than measuring the relationships between variables statistically. The case study was used because the research focuses on a specific institutional context, namely GKPB, with attention to the actual process of managing the church organization through the functions of planning, organizing, staffing, directing, coordinating, reporting,

and budgeting. This approach aligns with the characteristics of qualitative research, which positions social reality as a phenomenon that needs to be understood through the meanings, interactions, and experiences of actors in the field [13]–[15].

The research was conducted within the GKPB, encompassing synod, region, and congregation levels. This location was chosen because GKPB has a synodal organizational structure, division of service areas, meeting mechanisms, reporting systems, and budget management relevant to the research focus. The Balinese context is also important because the church exists in a religiously and culturally pluralistic society, so church governance is not only related to internal organizational affairs, but also to the ability to maintain services, congregation participation, and social relations. Data collection was carried out in stages throughout the field research period through interviews, observations, and documentation studies.

The population in this study is understood as all actors involved in the governance of the GKPB, both at the synod, regional, and congregation levels. Because the research is qualitative, the sample is understood as informants selected based on relevance, involvement, and knowledge of the phenomenon being studied. The informant selection technique used purposive sampling, namely the deliberate selection of informants based on certain criteria, such as holding a structural position, being involved in decision-making, understanding church administration, managing services, or being responsible for reporting and finances. The research informants numbered nine people representing the synod leadership, general secretary, general treasurer, pastor, regional administrator, council, deacon, treasurer, congregation secretary, and service administrator. The use of key informants is relevant in qualitative research because it allows researchers to obtain data from actors who understand the organizational context in depth [16].

The primary research instrument was the researcher herself, assisted by semi-structured interview guidelines, observation

sheets, field notes, and documentation study guidelines. Instrument indicators were compiled based on the seven POSDCORB functions: program planning, organizational structure and division of tasks, human resource management, leadership and direction, inter-sectoral coordination, activity and financial reporting, and budget preparation and accountability. Data validity was maintained through source triangulation, technical triangulation, observational diligence, and consistency checks between interview, observation, and document data. These strategies were used to strengthen the credibility and trustworthiness of qualitative data [17], [18].

Data collection techniques included in-depth interviews, non-participatory observation, and documentation studies. In-depth interviews were used to explore informants' experiences and assessments regarding the implementation of each POSDCORB function. Non-participatory observation was used to examine organizational practices, coordination patterns, document use, and ministry situations without the researcher being involved in church decision-making. Documentation studies were conducted by

reviewing organizational structures, meeting minutes, activity reports, financial reports, program plans, accountability reports, and other administrative documents. All data were recorded in field notes and reorganized into a thematic format to align with the research focus.

Data were analyzed using qualitative thematic analysis techniques through the stages of data reduction, data presentation, thematic coding, categorization, interpretation, and conclusion drawing. Data reduction was carried out by selecting information relevant to POSDCORB. Data presentation was carried out in the form of descriptive narratives and thematic tables. Coding was carried out manually based on seven main POSDCORB categories and cross-category themes, such as transparency, accountability, congregational participation, cadre development, coordination, and digitalization. This study did not use specialized software such as NVivo or ATLAS.ti. Manual analysis was chosen because the amount of data was still manageable directly and allowed researchers to maintain interpretive closeness to the data context [19], [20].

Table 1. Characteristics of Research Informants

No.	Organizational Level	The Role of Informants	Key Data Contributions
1	Synod	Synod Leader/General Chairman	Policy direction, leadership, synodal planning, organizational coordination
2	Synod	general Secretary	Administration, reporting, coordination, documentation, synod work system
3	Synod	general Treasurer	Financial management, budgeting, reporting, auditing, transparency
4	Region/Congregation	Pastors and regional administrators	Service planning, coaching, regional coordination, program implementation
5	Congregation	Council, elders, deacons, treasurer, secretary, and service administrators	Congregational governance practices, reports, budgets, division of tasks, congregational participation

4. RESULTS AND DISCUSSION

4.1 Results

The research results indicate that the POSDCORB function has been implemented in the governance of the GKPb, both at the

synod, regional, and congregation levels. This implementation is evident in the program development process, organizational structure, selection and development of ministers, leadership patterns, cross-ministry coordination, activity and financial reporting, and budget preparation. However, its

implementation is not yet fully equitable, formal, and optimally documented. A

summary of the main findings is presented in Table 2.

Table 2. Summary of Findings of POSDCORB Implementation in GKPB Governance

Function	Key Findings	Interpretation
Planning	Planning is carried out in a participatory and hierarchical manner through congregational, regional, and synod forums; programs are developed based on service needs and previous evaluations.	Planning has become a space for participation, but achievement indicators and evaluation documentation still need to be strengthened.
Organizing	The ecclesiastical structure is provided through the synodal system, regions, congregations, assemblies, pastors, and areas of service.	Formal structures are strong, but operational job descriptions and authority boundaries are not always documented in detail.
Staffing	The selection and development of servants is carried out through church mechanisms, training and mentoring.	Cadre formation, competence, commitment, and regeneration of servants are still the main challenges.
Directing	Leadership is collegial, pastoral, relational, participatory, and administrative.	Direction is effective in building service motivation, but needs to be supported by more structured performance evaluation.
Coordinating	Coordination is carried out through meetings, official letters, church forums, direct communication, and digital media.	Coordination channels are available, but synchronization across sectors is not always consistent.
Reporting	Activity and financial reports are submitted through congregational, regional, synod and LPJ forums.	Reporting practices are relatively open, but there is a need for standardization of formats and increased reporting literacy.
Budgeting	The budget is prepared based on program needs, service priorities, income sources, and accountability.	Budgeting is already service-oriented, but it requires digitalization, regular audits, and more systematic evaluation of its implementation.

In the planning function, service program planning takes place through church meetings and forums involving synod, regional, and congregational elements. These findings indicate that GKPB planning is participatory and hierarchical. Planning is not carried out by a single leader but involves various ministry elements. However, the data indicates that documentation of program evaluations and success indicators still needs to be strengthened so that planning becomes more than just an annual routine but also an organizational learning process.

In its organizing function, the GKPB has an organizational structure that adheres to church governance and the synodal system. This structure includes synods, regions, congregations, pastors, councils, elders, deacons, evangelists, categorical administrators, secretaries, treasurers, and

service divisions. This structure helps clarify lines of coordination and division of responsibilities. However, operational job descriptions are not always written in detail, so some tasks still depend on the habits, experience of the administrators, and informal communication.

In the staffing function, the selection of ministers and administrators is carried out through church mechanisms, such as congregational meetings, regional meetings, synod sessions, deliberations, or appointments based on service needs. Ministers are developed through specific training, mentoring, and provision. However, the main challenges that arise are limited human resources, ministerial regeneration, competency readiness, service commitment, and congregational busyness. This demonstrates that staffing is not simply a

matter of filling positions, but also building capacity, mentality, and sustainability of ministry.

In its directing function, GKPB leadership tends to be collegial, participatory, relational, pastoral, and administrative. Church leaders not only provide instructions but also build motivation, maintain ministry direction, strengthen communication, and maintain congregational unity. Directing patterns are implemented through meetings, sermons, pastoral conversations, official communications, and church forums. These findings demonstrate that directing in the church cannot be understood solely as a command function, but rather as a process of building awareness, commitment, and shared responsibility for service.

In the coordinating function, coordination is carried out through council meetings, regional meetings, synod sessions, service teams, official letters, direct communication, and digital media. This coordination serves to align programs between sectors and organizational levels. However, the effectiveness of coordination varies. In some contexts, service sectors still tend to operate independently, with more intensive coordination occurring when there are joint activities. This means that coordination channels are in place, but consistency in decision follow-up still needs to be strengthened.

In terms of reporting and budgeting, research results indicate that activity and financial reporting has become a crucial part of GKPB governance. Reports are submitted through congregational forums, regional forums, synod forums, accountability reports, and church information media. Budgets are prepared based on program needs, service priorities, revenue sources, and accountability mechanisms. These practices demonstrate an awareness of transparency and accountability. However, format standardization, financial administration literacy, and system digitization still need to be developed to facilitate reporting and budget monitoring and evaluation.

Discussion

The findings on planning reinforce the relevance of POSDCORB, which places planning as a primary function in organizational management. In the context of GKPB, planning is not simply the preparation of activities, but rather a participatory mechanism for understanding congregational needs, aligning ministry direction, and linking synod policies with congregational practices. This aligns with [21] argument that nonprofit organizations need strategic planning to maintain continuity of service and respond to environmental changes. However, these findings also suggest that church planning needs to move from routine patterns to patterns based on data, evaluation, and achievement indicators.

The findings on organizing demonstrate a gap between formal structures and operational practices. Formally, the GKPB has a church order and synodal system that provide the organizational foundation. However, this clear structure is not always accompanied by detailed and easily operationalized job descriptions. This aligns with [3], who emphasized that management systems, stakeholder participation, and accountability play a crucial role in strengthening nonprofit organizations. In the context of the GKPB, the church structure is a strength, but this strength needs to be translated into technical work guidelines to prevent overlapping roles.

Staffing findings demonstrate that the sustainability of church governance is significantly influenced by the quality of human resources in ministry. Churches have a base of volunteers and ministers who work based on a calling of faith, but volunteer ministry still requires coaching, cadre development, and capacity building. [22] emphasized that religious organizations require managerial skills to effectively carry out their social missions. In the GKPB, staffing challenges are evident in minister regeneration, administrative competence, and time commitment. Consequently, churches need to shift from a short-term, needs-based recruitment pattern to a planned and sustainable minister development system.

The findings on directing indicate that church leadership has a distinct character from bureaucratic leadership. GKPB leadership is collegial, relational, pastoral, and participatory. This finding is consistent with [23], who emphasized that contemporary church leaders need to integrate faith, exemplary behavior, transparency, and the ability to respond to change. However, a highly relational leadership style also carries risks if performance evaluations are not clearly documented. Therefore, pastoral leadership needs to be equipped with an objective service evaluation mechanism, without eliminating the family approach and service values.

Coordination findings demonstrate that coordination serves as a connecting function for all POSDCORB functions. Good planning can be weakened if not accompanied by cross-sectoral coordination, while reporting and budgeting require coordination to ensure comprehensive data on activities and fund usage. [11] demonstrated that weaknesses in church governance and leadership can impact the quality of the church's institutions and social role. In the context of the GKPB, coordination has been carried out through meetings, official letters, church forums, and digital media, but consistency in program synchronization still needs to be improved.

Findings on reporting confirm that reporting is a key instrument in building congregational trust. [4] state that transparency is a key element in the accountability of nonprofit organizations. [8] also emphasizes that church transparency should encompass organizational processes, decisions, and solutions, not just final reports. In the GKPB, activity and financial reports are readily available, but they need to be developed towards operational transparency that allows congregations to understand the basis for decision-making, program priorities, budget realization, and service outcomes.

Findings on budgeting indicate that church budgeting is directly related to the moral legitimacy and trust of the congregation. [12] emphasize that church financial governance must integrate ethics,

transparency, accountability, and service orientation. [24] also show that governance structure and transparency are related to trust and the financial performance of church organizations. In the context of the GKPB, budgeting is already directed towards service needs, but still requires standardization, regular audits, digitalization, and implementation evaluation to increase accountability.

Theoretically, this study expands the use of POSDCORB in the study of religious organizations. POSDCORB has been proven to be able to interpret church governance holistically, but its application must be contextualized with the character of the church as a faith-based nonprofit organization. Thus, this article connects classical management theory with church governance, accountability, transparency, congregational participation, and service sustainability. Practically, these findings provide a basis for GKPB to strengthen technical governance guidelines, clarify job descriptions, develop ministerial cadres, increase administrative and financial capacity, strengthen cross-sector coordination, and develop a digital reporting and budgeting system.

This study's limitations lie in the data's focus on the GKPB within the context of synods, regions, and specific congregations. Therefore, the results are not intended to be statistically generalized to all Protestant churches in Indonesia. Furthermore, some of the data reflect the perspectives of church administrators and ministers more than the general congregation as recipients of services. Further research could expand the scope, compare large and small congregations, involve more general congregations, and use a mixed approach to measure the relationship between governance, transparency, participation, and congregational trust.

5. CONCLUSION

This research shows that the POSDCORB function has been implemented in the governance of GKPB at the synod, regional, and congregation levels. Planning is

carried out through participatory and hierarchical planning; organizing is supported by the church structure; staffing is carried out through the selection and development of ministers; directing takes place through collegial, relational, and pastoral leadership; coordinating is carried out through meetings, official communication, and digital media; while reporting and budgeting are implemented through relatively transparent financial reporting and accountability. However, the implementation of these functions is not yet fully equitable, formal, and optimally documented, especially in aspects of job descriptions, minister cadre development, cross-sector coordination, standardization of reports, and digitalization of administration.

Theoretically, these findings confirm the relevance of POSDCORB as a framework for analyzing the governance of religious organizations. However, its application in churches requires a contextual understanding, as churches are not merely administrative organizations but also communities of faith built on the values of service, pastoral relationships, congregational participation, and moral responsibility. Thus, this study extends the use of classical management theory to the study of church governance and demonstrates that the effectiveness of church governance is determined by the integration of managerial systems and spiritual values.

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Practically, the research findings provide a basis for the GKPB to strengthen its governance by developing more operational technical guidelines, clarifying job descriptions, strengthening the development of ministerial cadres, enhancing administrative and financial capacity, fostering more consistent cross-sectoral coordination, and developing a digital-based reporting and budgeting system. This strengthening is crucial to ensure that church governance is not solely based on habit or practical experience but is also supported by an orderly, transparent, accountable, and sustainable system that does not diminish the character of church service.

This article's scholarly contribution lies in its attempt to connect POSDCORB theory with Protestant church governance practices in the Balinese socio-cultural context. This research complements previous studies that generally focused on leadership, financial transparency, or pastoral care. Further research is recommended to expand the coverage of GKPB's regions and congregations, compare governance practices between large and small congregations, incorporate the perspective of the general congregation, and specifically examine the digitalization of church administration, the ministerial cadre system, and the relationship between governance transparency and levels of congregational trust and participation.

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