

Factors Influencing the Church's Financial Management (A Case Study of the Gospel Church in Timor (GMIT) Paulus Taekiu Klasis Soe Timur)

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Abstract

Purpose: This study aims to determine the factors that influence the financial management of the Paulus Taekiu church.

Research Methodology: To apply this purpose, the type of data used in this study is qualitative data, while the data sources in this study are primary and secondary data. The data analysis technique used is interactive analysis.

Results: The research conducted can be found that in the financial management of the Paulus Taekiu church, there is planning, direction, organization, and financial supervision but the financial management performance is inconsistent because of the factors that affect the financial management of the Paulus Taekiu church, namely the lack of understanding of human resources, the provision of inadequate support facilities, and changes to the GMIT treasury management system.

Conclusions: This study concludes that the financial management of GMIT Paulus Taekiu Church has implemented basic management functions, including planning, organizing, directing, and controlling. However, its performance remains inconsistent due to limited human resource capacity, inadequate supporting facilities, and changes in the GMIT financial management system.

Limitations: This study is limited to a qualitative case study at a single church institution, with findings that rely on descriptive analysis and cannot be generalized to other churches or non-profit organizations with different management systems and resource capacities.

Contribution: This study provides empirical insight into the factors influencing church financial management and offers practical input for strengthening financial governance through human resource development, facility improvement, and system adaptation in religious non-profit organizations.

Keywords: *Human Resources, Supporting Facilities, System Changes*

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1. Introduction

The organization is a system of formal union, structured, and coordinated by a group of people who work together to achieve certain goals. Juliyanti (2022), said that in the rapidly developing era of globalization, among the community there are various organizations, one of which is engaged in the religious field, which is known as a non-profit organization. Non-profit organizations as an organization that does not aim to make a profit, for example, religious organizations, foundations, or educational institutions (Perdiyanti & Faeni, 2021). Seeing the explanation of non-profit organizations that do not aim to make profits and are social in nature, it can be said that the church as a non-profit organization

engaged in the religious sector must be accountable for its management performance to the congregation and donors. According to the Big Indonesian Dictionary (KBBI) a church is a building (house) where Christians worship and carry out religious ceremonies that have certain beliefs, teachings, and procedures for worship. Meanwhile, Warren (2012), says that everything that Christians (including churches) do in the context of providing benefits to humans and doing it for God is "service". Service is seen as trust, honor, and grace because it is a mandate received directly from God. From the understanding of the church as a religious organization, the people who govern within the church have one main task and function that must be carried out based on the basic rules of the main regulations and guidelines for service management (Qizi, 2025).

Sidauruk and Putri (2022), in the book of main treasury regulations and guidelines for managing the treasury management of the Evangelical Christian Church in Timor (GMIT) explains, the Evangelical Christian Church in Timor in its call to organize and unify the understanding of GMIT church service and financial management procedures. To unify the understanding of GMIT's financial management, through the trial of the GMIT XXXII synod assembly, GMIT's main treasury regulations have been established with the aim of organizing the GMIT treasury management system in an integrated, open, economical, accountable, and sustainable manner. Then at the meeting of the XXXIV GMIT synod assembly, this main regulation was supplemented with guidelines for managing the GMIT treasury so that it was used by service agencies and service auxiliary bodies in all scopes of the GMIT treasury as a guide in managing finances. Paulus Taekiu Church is one of the GMIT churches whose eyes are congregational in the class Taekiu area of East Soe. In the synodal system of ministry and treasury management, Paul Taekiu's church uses the procedures of the GMIT synod. In the book of GMIT treasury regulations, CHAPTER 3 part 3 article 7 regulates the authority to manage the treasury within the scope of the church as the authorizer and ordinator who obtains the authority and responsibility from the synod to manage and use the GMIT treasury. Based on the regulations set by the GMIT synod to stabilize the management of the church treasury, the Paulus Taekiu church needs to increase the empowerment of adequate human resources. (Komang, et al, 2015) states that non-profit organizations (churches) make human resources the most valuable asset, because all of these activities are basically from, by for humans. Based on the explanation above, what is happening at Paulus Taekiu church is the lack of human resources so that what determines the congregation's choice in choosing the church's daily administrators, especially the treasurer as the church's financial manager, is not judged on capacity but on loyalty and service dedication. Thus it affects the lack of understanding of the management of church financial accountability (Dhia & Melinda, 2024).

Litelnoni and Lulu (2012), in the GMIT treasury management guidebook, chapter I, article 6 defines the supporting facilities for managing the church treasury within the congregation that are needed, including rooms, document, and financial storage areas, office stationery, systems of accounting and reporting procedures, means or supporting tools _ other. Meanwhile, Mahfud and Soltes (2016) argue that facilities are physical resources that must exist before a service is offered to consumers. Based on the two references related to supporting facilities for the financial management system, Paulus Taekiu's church has limited supporting facilities which affects its slow financial management system. Therefore, it is necessary to procure adequate supporting facilities to facilitate and speed up the financial management process for the Paulus Taekiu Klasis Soe Timur church. According to Litelnoni and Lulu (2012), in the GMIT treasury management guidebook CHAPTER 1, regarding the treasury scope of the church, article 2 paragraph (1) discusses the implementation of the church's income and expenditure budget. Based on the regulations stipulated by the synod regarding the determination of the monthly contributions of each congregation to the synod, the Paulus Taekiu congregation is required to deposit 10% of funds for the Synod Council Revenue Expenditure Budget (APB-MS), depends on development funds from offerings of the congregation 2%, and deposits for Centralization contributions Basic Salary (SGP) is adjusted to the congregation's income. Based on the regulations stipulated by the GMIT synod, it is a change in the administrative system of financial management in the church. With the change in the system, Paulus Taekiu's church experienced difficulties in the process of financial management due to the low economic income of the congregation, which affected the congregation's gifts to the church in the form of collections, tithes, vows, upstream yields, and purchase of auction proceeds. Then another cause that caused the financial income of Paulus Taekiu's church to decline was

the covid 19 pandemic which hampered routine church activities such as weekly services, household worship, fathers' worship, mothers' worship, elderly services, youth services, PAR services were temporarily dismissed so that the church treasurer Paulus Taekiu experienced difficulties in managing finances to pay for the daily assemblies, boarding houses, synod fees, and even the physical construction of Paulus Taekiu's church was stopped. Based on this background, the researcher is interested in conducting research on the "Factor Factor Which Influence Church Financial Management (Case Study of GMIT Paulus Taekiu Klasis Soe Timur)".

2. Literature review

2.1 Management

Abi Hamid et al. (2021) state that management is the art or process of completing something related to achieving goals. In solving this problem, there are three factors involved, namely:

1. There is the use of organizational resources, both human resources and other production factors.
2. The process is gradual starting from planning, organizing, directing, and implementation, to control and supervision.
3. There is art in the completion of work.

Based on the explanation regarding management/management, GMIT Paulus Taekiu in his financial management cannot be separated from the stages mentioned above regarding planning, directing, organizing, leadership, and supervision in order to maximize the management of his financial administration (Tapa, 2025). The management function (management) is basically the main task or the main task in an organization that needs to be carried out by organizational leaders, namely planning, organizing, directing, and supervising. These management functions are universal, anywhere and in any organization. But it all depends on the type of organization, culture, and members. In this study, researchers tend to be guided by Phina, Patrick, and Nwabuike (2022), which state that management activities or functions include:

1. Planning

Limitations or understanding of planning varies according to the opinions of management experts. According to Anochiwa (2021), planning includes selecting or setting organizational goals and establishing strategies, projects, programs, procedures, methods, systems, budgets, and standards needed to achieve goals. While Siswanto et al. (2008), define planning as follows: "planning is an integrative activity that seeks to maximize the overall effectiveness of an organization as a system, according to the objectives to be achieved". Thus planning is a process of preparing a series of decision-making to take action in achieving organizational goals, with and without using existing resources. Based on the description above, planning for the financial management of Paulus Taekiu's church essentially requires systematic, analytical, and rational thinking to determine what will be done, how to do it, who will implement it, and when these activities must be carried out in order to achieve what has been planned.

2. Organizing

According to Siswanto et al. (2008), a group of people interact and work together to realize common goals. There are three important elements in an organization that is interconnected, namely a group of people, interaction, cooperation, and common goals. A group of people, namely several people join themselves with the bonds of norms, provisions, regulations, and policies that have been formulated and each party is ready to carry it out with full responsibility. Interaction and cooperation, that is, a group of people establish reciprocal relationships, give and take each other, and also work together to create and realize goals, objectives, and goals. According to Widjaya and Padmoprayitno (2023), the form of organizing (*Organizing*) includes:

- a. Determination of resources and activities needed to achieve organizational goals.
- b. The design and development of an organization or workgroup that will be able to "bring" things towards the goal.
- c. Assignment of specific responsibilities
- d. Delegation of necessary authority to individuals to carry out their duties.

Based on the definition of experts, it means that organization is a process for designing formal structures, grouping and organizing, and dividing tasks or work among members of the organization

so that organizational goals can be achieved. To achieve this goal, it is necessary to select people who have the ability and competence in carrying out the task.

3. Briefing (*Actuating*)

According to HARSONO (2015), direction is the process of directing and influencing members of the organization individually or as a whole in carrying out various activities to achieve a goal or a set of goals. In this process, the manager motivates employees with the leadership model that he brings to the organization. By creating a conducive atmosphere and the right pattern of leadership, managers can encourage employees to do their best work. Thus direction means managers/leaders direct, lead, and influence subordinates. However, a leader does not carry out all the activities himself but completes essential tasks through other people. Managers also don't just give orders but create a climate that can help subordinates do a good job. The function of directing is a leadership function to maximize work effectiveness and efficiency and create a healthy, dynamic work environment, and so on.

4. Supervision (*Controlling*)

Supervision is an activity of comparing or measuring what is being or has been carried out with criteria, standard norms, or predetermined plans (Sirat, Sunarmo, Husaini, Abdurahman, & Wahyudi, 2022). Supervision or control which is the last part of the management function is carried out to find out:

- 1) Have all activities been carried out according to plan before?
- 2) Are there obstacles in the implementation, losses, abuse, power and authority, irregularities, and waste?
- 3) To increase the efficiency and effectiveness of the organization.

The purpose of supervision is

- a. Determine and eliminate the causes that cause difficulties before they occur.
- b. Conduct prevention and repair of errors that occur.
- c. Gain efficiency and effectiveness.

Based on the management function (management) in its stages, all organizations are universal but depend on the type of organization, culture, and members. In a non-profit organization or a church, it is necessary to maximize the stages of the management function that have been described so as not to cause conflict within the church.

2.2 Church Financial Management Theory

The church is a non-profit institution in which there are management and administrative activities which include human resources, service programs, or work and finances that are constantly changing. Changes in church data, financial data, and services require management. Widjaya and Padmoprayitno (2023), management and administrative activities in the church generally include:

1. Management for church workers, office employee payroll, temporary employees, and so on.
2. Schedule of church activities and administrators, recipients of donations of money and goods.
3. Registration of the congregation and family members, baptisms, deaths, marriages, catechisms, and their role in ministry.
4. Finance in the form of offerings, types of offerings for disbursing funds for programs or activities as well as routine expenses.

2.3 Service Theory

According to Wanggai (2022), *stewardship theory* defines a situation where management is not motivated by individual goals but is more aimed at their main results for the benefit of the organization. The theory assumes that there is a strong relationship between organizational satisfaction and success. *Stewardship theory* views organizational management as " *stewards/ servants*", who will act with full awareness, wisdom, and prudence for the benefit of the organization. In addition, this theory uses a *governance approach*, which is to produce quality financial accountability report information. The implications of *stewardship theory* for this research can explain the existence of the church as an organization that can be trusted to carry out its duties and functions properly, make accountability for funds entrusted to it by the congregation so that there is peace when the church carries out services to God and to the congregation.

Stewardship theory views organizational managers as trustworthy stewards who prioritize collective interests over personal gain. In the context of non-profit and religious organizations, this theory emphasizes moral responsibility, transparency, and accountability in managing organizational resources. Recent studies show that stewardship-based governance strengthens ethical behavior, enhances trust among donors and congregations, and supports long-term institutional sustainability. Accountability within this framework is not only administrative but also moral and spiritual, reflecting responsibility to both stakeholders and religious values (Nurdiani, Rahmawati, Pogo, & Bakar, 2025).

2.4 Financial Management Process in the Church

The church as a religious organization is included in the group of non-profit organizations. According to the treasury of GMIT non-profit organizations obtain resources from donations from members and other donors who do not expect anything in return. Based on the GMIT treasury regulations, church resources in the form of offering/sacrifice money and donations in the form of social funds come from church members and third parties. So, if it is related to agency theory, the agent is the church while the principal is the church and third parties. Boy (2009) argues that the community will play an active role if a non-profit organization carries out the transparency of financial reports properly and clearly. It is this principal who then needs a guarantee that what the congregation and third parties give to Paulus Taekiu's church needs to be managed and accounted for in accordance with the needs and interests of the congregation and donors.

Recent research confirms that effective financial management in churches requires formal processes including budgeting, recording, reporting, and structured internal supervision. Churches that apply standardized financial procedures are more likely to produce transparent and reliable financial reports. Studies also indicate that many church institutions still rely on informal cash management, which increases the risk of mismanagement and weak accountability. Therefore, the adoption of structured financial management systems remains a critical requirement for strengthening governance in religious institutions (alim Bahri, Haliah, Syamsuddin, Nirwana, & Kusumawati, 2024).

2.5 Treasury Management Supporting Facilities

According to Nisa and Rokhmah (2022), facilities are physical resources that must exist before a service is offered to consumers. Whereas in the GMIT treasury guidelines CHAPTER 1 regarding the treasury scope of the congregation, article 6 describes that to manage GMIT treasury finances within the scope of the church, it really needs supporting facilities so as not to make it difficult to manage church finances, the facilities in question are:

1. Office stationery
2. System of accounting procedures and financial reporting
3. Room
4. Storage of documents and finances.

The process of managing the treasury within the scope of the Paulus Taekiu congregation needs adequate supporting facilities so as to facilitate management activities in carrying out tasks and services. Internal control is a key factor in ensuring financial accountability in church organizations. Recent empirical evidence shows that trained accounting personnel, positive managerial attitudes toward control, and proper segregation of duties significantly improve the effectiveness of church financial control systems. In addition, adequate administrative infrastructure such as documentation systems and secure financial records supports reporting accuracy and reduces the risk of fund misuse. Weak human resource capacity and limited facilities remain major challenges that hinder transparent and accountable church financial management (Ahmar, Simbolon, & Darminto, 2024).

2.6 Church Fund Management Strategy and Policy

In general, the resources that the church has obtained are used for church operational activities, such as the activities of each commission, worship activities, service activities, and the daily needs of the church. To avoid fraud committed by church officials, the church needs to set strategies and make policies in the duties of financial administrators, according to what Lannai, Sudarma, Irianto, and Ludigdo (2014) wrote, which states that non-profit organizations must have characteristics, one of

which is the separation of functions and division of tasks within functions. accountancy. In terms of financial management strategies and policies, the church needs guidelines or procedures for making good financial reports. According to Elson, O'Callaghan, and Walker (2007), the financial management of the churches is adequate, however, the communication methods of existing policies and procedures still need to be improved so that the church's financial reporting can be in accordance with existing standards. Thus, Paulus Taekiu's church needs to organize and fix an adequate strategy in the right policies so that its financial management is in accordance with GMIT's basic procedures and guidelines.

Clear financial policies and governance strategies are fundamental to ensuring the sustainability of non-profit and church institutions. Recent studies indicate that organizations with formal financial policies, routine internal monitoring, and transparent financial disclosure exhibit higher levels of public trust and institutional legitimacy. Financial governance strategies also influence long-term sustainability by shaping funding continuity, donor confidence, and operational stability. Weak alignment between policy frameworks and financial practice often leads to governance gaps that threaten institutional resilience (Pallame, Mongan, & Jaya, 2025).

3. Methodology

The type of research used is descriptive research. Descriptive research is research that seeks to describe or describe problems within the community. This type of qualitative descriptive research used in this research is intended to obtain information about the financial management of the Paulus Taekiu Klasis Soe Timur church. Judging from the type of data, the research used in this study is a qualitative approach. Qualitative research is research that intends to understand the phenomenon of what is experienced by research subjects holistically, and by means of descriptions in the form of words and language, in a special natural context, and by utilizing various scientific methods (Sugiyono, 2010). This research examines the process of managing the finances of the Paulus Taekiu church which includes planning, directing, organizing, and supervising as well as the factors that influence the financial management of the GMIT Paulus Taekiu Klasis Soe Timur church.

4. Results and discussion

The work programs that have been planned in the financial management of the GMIT Paulus Taekiu church are based on data and information obtained by researchers at the research sites, namely:

1. Improving the performance of the secretariat and managing the church household.
2. Evangelism Ministry
Arrangement for Sunday worship, household worship, Holy Communion, ecclesiastical holiday services, sidi and baptism, and praise services such as choirs, group vocals, and solos.
3. Budget preparation planning is carried out with the principle of a balance between income and expenditure
4. Financial management audit planning

Based on the results of research at Paulus Taekiu Church is planning to improve the quality of church financial management, it is very significant in increasing the financial administration of both income and expenditure of church finances. But what needs to be considered is that the church's daily management must be able to realize the programs that have been planned so that they do not have a negative impact on financial management which will be accountable to the congregation.

4.1 Financial Management Briefing

direction for Paulus Taekiu's church financial management in managing finances requires direction for the church treasurer in managing finances so that every incoming and outgoing money is recorded in accounting based on the GMIT treasury guidelines. The factor causing the direction of the financial management of the Paulus Taekiu congregational council which temporarily occurred at the research location was that the church treasurer lacked an understanding of bookkeeping or accounting in managing finances, therefore there was a need for assistance to direct him in managing finances and there was a need for financial audits and evaluations every month so that the constraints experienced related to financial income and expenditure, it can be conveyed for evaluation and then jointly look for

solutions in order to fix financial management constraints so as not to hamper the work programs that have been planned.

4.2 Organizing Financial Management

From the data obtained, the researcher assesses that the organizational structure and placement of work positions for the daily assembly of the Paulus Taekiu church congregation is very systematic, but the temporary constraints affect the achievement of the performance of the daily assembly in the management structure, namely the recruitment of daily church administrators not based on quality and capacity but with confidence and the calling of Faith is then delegated to the fulfillment of the church management personnel structure. Thus the performance of the congregational assembly in organizing especially the financial manager of the church Paul Taekiu is very consistent with accountability which is understood in a simple way so that in managing church finances the treasurer has difficulty following the mechanisms or main regulations and guidelines for managing the treasury scope of the congregation stipulated at the XXXIV GMIT synod assembly meeting.

4.3 Oversight of Management of Financial Management

Supervision is an important activity to be carried out in an organization and is also a benchmark for achieving organizational performance that has been planned. Based on the results of research and interviews obtained by researchers at the research location, the daily congregational assembly of Paulus Taekiu church needs to work together with the congregation service inspection auxiliary agency (BPPPJ) so that temporary obstacles occur such as weak quality and capacity of human resources, inadequate provision of supporting tools, and changes to the GMIT treasury management system in the financial management of Paulus Taekiu's church, there is still supervision so that the performance of managed financial management can be accounted for by the congregation and donors, then financial audits are held by the auxiliary body for church service inspection (BPPPJ) every month through periodic meetings and then the end of accountability then there is an evaluation of the reported financial accountability.

4.4 Factors Influencing GMIT Church Financial Management Paulus Taekiu

In the financial management of Paulus Taekiu's church, there are inhibiting factors financial management such as the very low availability of human resources so that it is necessary to increase the quality, capacity, and loyalty of human resources because in managing church finances human resources are the most important asset and element. However, while at Paulus Taekiu church the human resources were very low in managing Paulus Taekiu church finances because the education of the church council 90% of education was limited to Elementary School (SD) and Junior High School (SMP) while High School graduates (SMA) and Undergraduate 10% so the development of church financial management in accordance with the capacity temporarily owned by the church council. Not only human resources are an inhibiting factor but supporting devices are also an inhibiting factor in managing church finances, for example, the unavailability of electricity, financial administration rooms, document storage cabinets, and church accounts. Therefore the church assembly needs to provide the supporting tools needed by the church finance manager to facilitate financial management and secure important documents.

Apart from the influence of human resources and system change support tools, it is also one of the inhibiting factors in managing Paulus Taekiu's church finances because based on the synod's stipulations in the main treasury regulations and guidelines for GMIT's financial management for each congregation, it is very difficult for the Paulus Taekiu congregation to implement a management mechanism. according to the regulations and guidelines stipulated due to the capabilities and limitations of human resources and the unavailability of adequate supporting tools in managing finances. In the main GMIT regulations governing the responsibilities of the church, then every church treasurer needs to work according to the GMIT treasury guidelines but the Paulus Taekiu congregation is still patterned by local customs and the church's low economic income so that it affects the church's financial income. the burden of the synod felt heavy.

5. Conclusion

Based on the results of research on the factors that influence the financial management of GMIT Paulus Taekiu, the researcher can conclude based on the results of research conducted that the financial management process of the Paulus Taekiu congregation is carried out well because of planning, directing, organizing, and supervising financial management up to its accountability even though it has many deficiencies that have not followed the main treasury regulations and guidelines for managing the treasury of the Evangelical Christian Church in Timor due to factors affecting GMIT Paulus Taekiu's financial management such as low capacity and quality of human resources, inadequate provision of supporting devices, and changes to the established financial management system from the GMIT synod to each GMIT church. Based on the inhibiting factors in Paulus Taekiu's church financial management, the influence has an impact on planning, directing, organizing, and overseeing finances as well as the work programs of the congregational councils within the church.

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