



Influence of Financial Management Accountability and The Spirituality of Pastoral Services In the Parishes of The Tomohon Victory Towards The Achievement of Pastoral Work

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Abstract: The Manado Diocese Catholic Church implements a Church financial management system within the framework of transparent, objective and responsible financial management. In this context, it is necessary to involve lay pastoral staff who are considered capable and competent and have a high spirituality of service in order to realize the pastoral works of the Manado Diocese Church. This research aims to examine the phenomenon of the influence of accountability in parish financial management and the spirituality of pastoral servants in the context of achieving pastoral work. This research was conducted in all churches or parishes in the Kevikepan Tomohon area by taking 95 samples from 133 populations. The research method used is a quantitative research method with a survey approach. Through this method, researchers want to test hypotheses and at the same time explain the relationship between variables. The data analysis process uses the application of correlation statistics and *multiple regression test* to analyze the influence between variables and measure the level of relationship between each variable studied. The research results show that: First, there is a significant and linear influence between Financial Management Accountability and Pastoral Work Achievement, meaning that if Financial Management Accountability is implemented well and appropriately it will increase Pastoral Work Achievement in the Tomohon Kevikepan Parishes. Second, there is a relationship between the Spirituality of Pastoral Servants and the Achievement of Pastoral Work. This means that if the Spirituality of Pastoral Servants is interpreted well and effectively, then this will have the effect of increasing the Achievement of Pastoral Work in Tomohon Kevikepan Parishes. Third, the results of hypothesis testing and multiple correlation and multiple regression analysis prove that there is an influence between Financial Management Accountability and Pastoral Servant Spirituality together on Pastoral Work Achievement. Furthermore, it can be concluded that an accountable financial management model supported by the spirituality of pastoral servants can increase the achievement of pastoral work in parishes.

Keyword: Financial; Management; Spirituality; Pastoral Work

INTRODUCTION

In 2018, the Bishop of Manado started a new system for managing church finances to achieve pastoral work in the Manado Diocese area. The new system implemented is a parish financial management system involving lay pastoral staff with their respective competencies in accordance with the apostolic work to be carried out. Various resources to support pastoral services are needed, including financial resources and resources for managing parish and diocesan funds. The Bishop wants funds throughout the Manado Diocese to be carried out transparently, objectively and responsibly. Accountability for fund management needs to be accompanied by the spirituality of pastoral servants so that service works can be carried out and realized.

In this research, the researcher intends to examine the phenomenon of the influence of accountability in parish financial management and the spirituality of pastoral servants in the context of achieving pastoral works. This research was conducted in all churches or parishes in the Tomohon Kevikepan region, each with certain characteristics, namely that each parish is influenced by the availability of human resources both in terms of implementing pastoral apostolate work and accountability in managing parish finances.

Tomohon Vikepan consists of eight parishes with quite a large number of people. According to statistical reports in 2023, there will be 24,562 Catholics in Tomohon Kevikepan. This situation is an advantage in that the community's resources are sufficiently available and are very helpful in carrying out pastoral ministry work which requires transparent financial accountability.

Each parish has a certain way of trying to be responsible for parish finances. Apart from announcements every Sunday through the Parish Gazette, there are also monthly reports by each treasurer in the units or groups based on the congregation. However, when monitoring and evaluation was carried out by the Monitoring and Evaluation Team both from the Kevikepan Tomohon and by the Diocesan Monitoring and Evaluation Team, it was still found that there were many limited detailed financial reports presented by financial managers, giving rise to many questions and even problems.

METHOD

The research method used is a quantitative research method with a survey approach. The data studied and analyzed is data taken from the population. Through this method, researchers want to test hypotheses and at the same time explain the relationship between variables. The data analysis process uses the application of correlation statistics and *multiple regression test* to analyze the influence between variables and measure the level of relationship between each variable studied.

Sample size or determining the number of samples, researchers used a measurement technique developed by Isaac and Michael with an error rate of 1% (Sugiyono, 2012, p. 87) with the following calculation formula:

$$s = \frac{l^2 \cdot N \cdot P \cdot Q}{d^2 (N-1) + l^2 \cdot P \cdot Q}$$

In determining the sample size, researchers followed the following steps:

1. Researchers took population units totaling N=133
2. In the list for Determining Sample Size, it is stated that the number N=133 is above N=130 and below 140. In this case the researcher rounded down on the basis of N=130
3. The number of samples obtained from N= 133 is 109 for an error level of 1%, 95 for an error level of 5% and 88 for an error level of 10%.
4. Researchers took a sample size of 95 with an error rate of 5%.

The basis for the above calculations is assumed that the population is normally distributed. Sampling using techniques *probabilty sampling* namely providing equal opportunities for each element of the population to be selected as a member of the sample but with techniques *proportionate random sampling* because the samples were taken randomly but proportionally from each parish.

RESULTS AND DISCUSSION

Description of research data

This section presents the results of descriptive statistical data analysis and the results of inferential statistical analysis in this research. The presentation of the results of descriptive statistical data analysis aims to describe or describe the data based on the results of respondents' answers to each indicator measuring the variable without intending to generalize (Ghozali, 2013) (Ghozali, 2016). The presentation of descriptive statistical data consists of mean value, maximum score, minimum score and standard deviation. Meanwhile, the presentation of the results of inferential statistical analysis aims to reveal the relationship between variables in this research in the form of validity and reliability tests, results of classical assumption tests and multiple linear regression. The data from the analysis are described below.

Description of research variable data

This description contains values starting from the average, standard deviation/standard deviation, variance, hypothesis requirements test which consists of normality test, homogeneity test and hypothesis requirements test which consists of normality test, homogeneity test and linearity test, then continued with hypothesis testing. Calculations and data analysis in this research use computer program calculation facilities *SPSS 21*.

Results of calculating the average value, standard deviation and variance

The variables in this research consist of three variables, namely two independent variables and one dependent variable. The independent variable is Financial Management Accountability (X_1) and Spirituality of Pastoral Servants (X_2). Meanwhile the dependent variable is Pastoral Work Achievement (Y). The results of calculating the average, variance and standard deviation using the *SPSS 21* computer program. Detailed results *output SPSS 21* can be seen in table 1 below:

Table 1. Calculation of Average Value, Variance and Standard Deviation

<i>variable</i>	<i>Mean</i>	<i>Variance</i>	<i>Std. Deviation</i>
X_1	68,4	50,583	7.112
X_2	65,07	30,622	5,534
AND	69,16	33,134	5,756

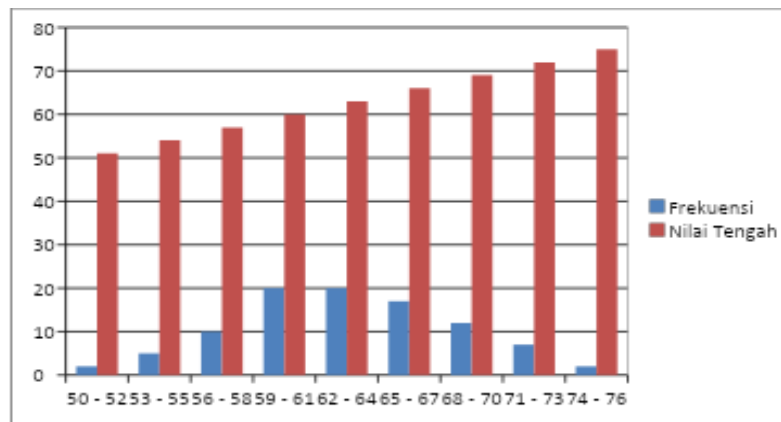
Average calculation results (*mean*) for the Financial Management Accountability variable (X_1) is 68.4, with the variance calculation showing a value of 50.583, and the calculation of the standard deviation (SD) value showing a value of 7.112. Average value for the Pastoral Servant Spirituality variable (X_2) of 65.07, with a variance value of 30,622 and standard deviation with a value of 5.534. The average calculation results for the Pastoral Work Achievement (Y) variable show an average value of 69.156, with a variance of 33.134 and a standard deviation value of 5.756.

Distribution of Financial Management Accountability Data

The score data for the Financial Management Accountability variable obtained from the results of distributing questionnaires (measurements) to 95 respondents showed that the highest score was 75 out of the ideal score of 76 and the lowest score was 50. The results of simple statistical calculations of the Financial Management Accountability variable data obtained an average of 68.4. The frequency distribution of Financial Management Accountability system scores is shown in the following table and figure:

Table 2. Frequency Distribution of Financial Management Accountability

No	Interval Class	Frequency	Middle Value
1	50 - 52	2	51
2	53 - 55	5	54
3	56 - 58	10	57
4	59 - 61	20	60
5	62 - 64	20	63
6	65 - 67	17	66
7	68 - 70	12	69
8	71 - 73	7	72
9	74 - 76	2	75
Total		95	



To determine the trend of Financial Management Accountability, normal criteria are used. With the Struges frequency distribution rule, general trends regarding Financial Management Accountability can be identified. This tendency consists of two categories, namely Financial Management Accountability which is quite high and Financial Management Accountability which is still low. The determination criteria are made as follows: Financial Management Accountability is quite high if the score obtained by the respondent is greater than the average value (>68.40) and still low if the score is less than or equal to the average value (≤ 68.40).

Data from table 4.3 below can be seen that as many as 74 or 70.3% of respondents have a fairly high Financial Management Accountability score and 21 or 19.95% of respondents have a low Financial Management Accountability score.

Table 3. Percentages of Financial Management Accountability Categories

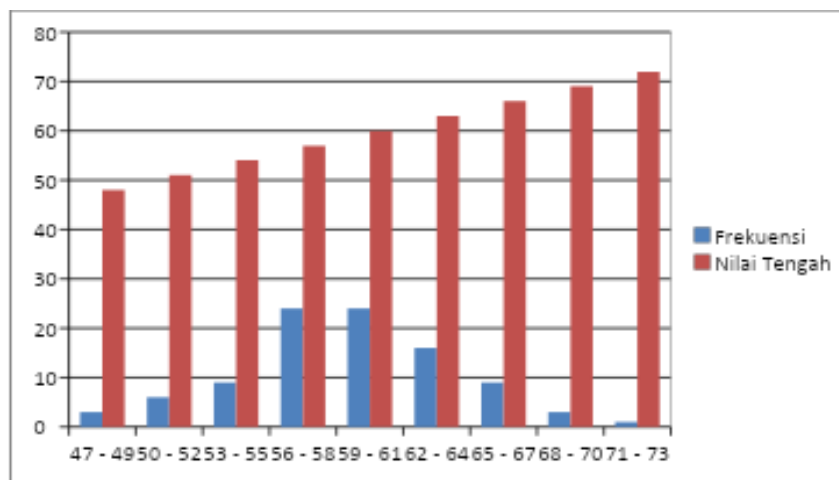
Category	Score	Amount	Percentage
High	$> 68,4$	74	70,3%
Low	$\leq 68,4$	21	19,95%

Distribution of Pastoral Servant Spirituality Data

The Spirituality Score for Pastoral Servants obtained from measurements of 95 respondents showed that the highest score was 71 and the lowest score was 47. The results of a simple calculation of data on Pastoral Servant Spirituality obtained an average of 65.07. The frequency distribution of Pastoral Minister Spirituality scores is in the following table and figure:

Table 4. Frequency Distribution of Pastoral Minister Spirituality

No	Interval Class	Frequency	Middle Value
1	47 - 49	3	48
2	50 - 52	6	51
3	53 - 55	9	54
4	56 - 58	24	57
5	59 - 61	24	60
6	62 - 64	16	63
7	65 - 67	9	66
8	68 - 70	3	69
9	71 - 73	1	72
Total		95	



To determine trends in Pastoral Servant Spirituality data, normal criteria are used. With Struges' frequency distribution rules, we can determine the general trend of Pastoral Minister Spirituality. This tendency consists of two categories, namely the Spirituality of Pastoral Servants which is quite high and the Spirituality of Pastoral Servants which is still low. The criteria for determining it are made as follows: Pastoral Minister Spirituality is quite high if the score obtained by the respondent is greater than the average value (> 65.07) and still low if the score is less than or equal to the average value (≤ 65.07)

From the data in table 4.5 below, it can be seen that as many as 82 or 87.65% of respondents had quite high Pastoral Servant Spirituality scores and 13 or 12.35% of respondents had low Pastoral Servant Spirituality scores.

Table 5. Percentages of Pastoral Servant Spirituality Categories

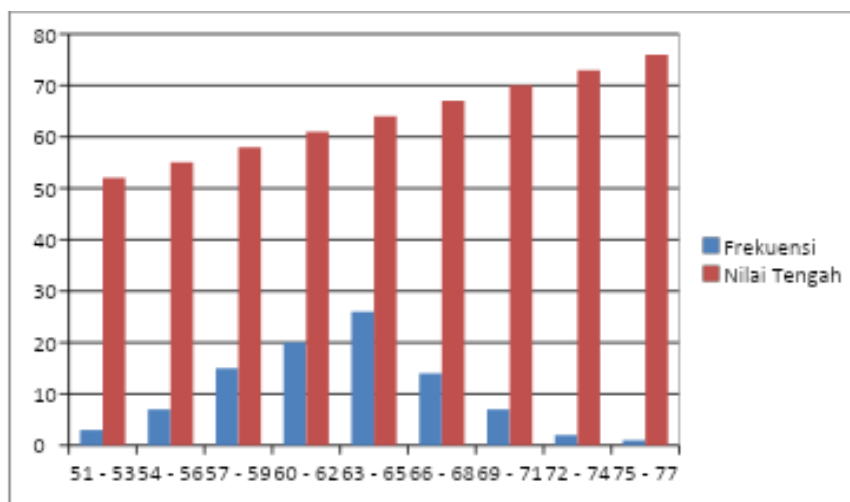
Category	Score	Amount	Percentage
High	$> 65,07$	82	87,65 %
Low	$\leq 65,07$	13	12,35 %

Distribution of Data on Pastoral Work Achievements

The Pastoral Work Achievement Score obtained from the results of measurements on 95 respondents showed that the highest score was 75 and the lowest score was 51. From simple calculations, the Pastoral Work Achievement data obtained was an average of 69.16. The frequency distribution of Pastoral Work Achievement scores is shown in the following table and figure:

Table 6 Frequency Distribution of Pastoral Work Achievement

No	Interval Class	Frequency	Middle Value
1	51 - 53	3	52
2	54 - 56	7	55
3	57 - 59	15	58
4	60 - 62	20	61
5	63 - 65	26	64
6	66 - 68	14	67
7	69 - 71	7	70
8	72 - 74	2	73
9	75 - 77	1	76
Total		95	



Trends in Pastoral Work Achievement data, norm criteria are used. With Struges' frequency distribution rules, the general trend of Pastoral Work Achievement can be seen. This trend consists of two categories, namely the achievement of pastoral work which is quite high and the achievement of pastoral work which is still low. The determination criteria are made as follows: Pastoral Work Achievement is quite high if the score obtained by the respondent is greater than the average value (>98.67) and still low if the score is less than or equal to the average value (≤ 98.67)

From the data in table 4.7, it can be seen that as many as 97 or 46.24% of respondents had quite high Pastoral Work Achievement scores and as many as 89 or 53.76% of respondents had low Pastoral Work Achievement scores. The percentage of the Pastoral Work Achievement variable category is shown in table 4.7 below:

Table 7. Percentages of Pastoral Work Achievement Categories

Category	Score	Amount	Percentage
High	$> 98,67$	97	52,15 %
Low	$\leq 98,67$	89	47,85 %

Discussion

The Relationship between Financial Management Accountability and Pastoral Work Achievement

Based on the results of testing hypothesis 1, it shows that there is a significant influence between Financial Management Accountability and Pastoral Work Achievement. This means that Financial Management Accountability has influenced and is related to the Achievement of Pastoral Work in Tomohon Kevikepan Parishes. With Financial Management Accountability such as constant and continuous assistance from the base, encouraging increased Achievement of Pastoral Work in Tomohon Kevikepan Parishes. In other words, the Pastoral Work Achievement factor is related to the responsibility of managing church finances which is carried out through Financial Management Accountability.

The Relationship between the Spirituality of Pastoral Servants and the Achievement of Pastoral Work

Based on the results of testing hypothesis 2, it shows that there is a significant influence between the Spirituality of Pastoral Servants and the Achievement of Pastoral Work in Tomohon Kevikepan Parishes. This means that good Pastoral Minister Spirituality also has a positive influence on the Achievement of Pastoral Work in Tomohon Kevikepan Parishes.

The existence of positive and consistently developed Pastoral Servant Spirituality has a positive impact on pastoral work because adequate Pastoral Servant Spirituality influences the achievement of pastoral work in Tomohon Kevikepan parishes.

The Relationship between Accountability for Financial Management and Spirituality of Pastoral Servants with the Achievement of Pastoral Work

Based on the results of testing hypothesis 3, it shows that there is a significant influence between Financial Management Accountability and Pastoral Servant Spirituality on Pastoral Work Achievement. Proper Financial Management Accountability in accordance with the Manado Diocese's Statutes and Financial Management Guidelines influences the Achievement of Pastoral Work.

The relationship between the three variables needs to be seen as a signal that will later become a reference for the development of the three. Indicators that show the mutual influence between variables will be better if they are improved.

CONCLUSION

From the research results in Chapter IV through data analysis and hypothesis testing, the following conclusions can be drawn:

First, the results of hypothesis testing using simple correlation and simple regression analysis regarding the influence of Financial Management Accountability and Pastoral Work Achievement show that there is a significant and linear influence between these two variables, meaning that if Financial Management Accountability is implemented well and appropriately it will increase Pastoral Work Achievement in Tomohon Kevikepan Parishes.

Second, the results of hypothesis testing using simple correlation and simple regression analysis regarding the relationship between Pastoral Servant Spirituality and Pastoral Work Achievement show that there is a significant and linear influence between these two variables. This shows that if the Spirituality of Pastoral Servants runs well and effectively, it will have the effect of increasing the Achievement of Pastoral Work in the Tomohon Kevikepan Parishes.

Third, the results of hypothesis testing and multiple correlation and multiple regression analysis prove that there is an influence between Financial Management Accountability and Pastoral Servant Spirituality together on Pastoral Work Achievement.

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