PROJECT ABSTRACT

Master of Business Administration

Adventist University of Africa

School of Postgraduate Studies

TITLE: THE QUALITY OF FINANCIAL REPORTS AND ITS CORRELATION WITH DECISION-MAKING EFFECTIVENESS IN SELECTED FIELDS OF THE SEVENTH-DAY ADVENTIST CHURCH, SOUTH SUDAN

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This study focused on the challenges of receiving timely and accurate financial reports (regarding the tithes and offerings) in the three Fields of the South Sudan Attached Territory of the Seventh-day Adventist Church. It was observed that several local churches were not sending their reports within the time specified for reporting. It was also observed that the reports were sometimes inaccurate; the figures for tithes and offerings did not match the amount reported. Such a situation implies that false financial reports could potentially affect the decision-making effectiveness of the executive boards in those Fields. However, the situation has never been empirically analyzed, nor have the causes for the delay and accuracy been determined. Hence, the purpose of the study was to empirically assess the quality – timeliness, and accuracy – of financial reports and the causes for the delay and inaccuracy in the financial reports. Further, the relationship between timeliness, accuracy, and decision-making effectiveness was also analyzed.

The study used a quantitative cross-sectional design. The instrument was a self-designed questionnaire administered to the 57 board members of the three fields. The data obtained were analyzed using descriptive and correlational statistics.

The findings revealed that the financial reports were generally submitted on time and were accurate. But there was room for improvement in both areas. The causes for the delay in submitting the reports were the distance between the local churches and the headquarters; the vastness of the districts that also have many churches; poor communication; and a lack of training of the local treasurers. The study also revealed that reports were inaccurate due to a lack of training for local church treasurers, information systems (equipment and tools), and proper records in the local churches. The study confirmed a correlation between quality measured by the timeliness and accuracy of reports and decision-making effectiveness. This finding implies that the board members risk making less effective decisions regarding financial matters because of the low quality of financial information.

A strategy was proposed to help the administration of the fields solve four major issues highlighted in the findings. In particular, the issues concerned the distance between the churches, the reorganization of the districts, communication between the local churches and the higher organization, and the awareness of the importance of quality reports by all the stakeholders.

The recommendations based on the findings were addressed to the administrators of the fields to provide means of transportation for the district pastors and local church leaders to facilitate reporting on time; to give envelopes, receipt books, and journal books for proper documentation; to reorganize the districts for better management, and to provide accounting software (like Quickbooks) to local churches. Last, there should be training for pastors and local church officers on financial reporting. The recommendations to the local pastors were to select the finance personnel in the local churches carefully, to liaise with the administration so that regular training happens for the church treasurers; to oversee the performance of the local church finance team to ensure that proper reporting is done.

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A Project

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Dedicated to the ones I cherish most, my beloved wife, Nyabol Tut, and my beloved son, NgunKuoth, and daughter, LiaKuoth.

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ACKNOWLEDGEMENTS

First, I am infinitely grateful to the Almighty God for giving me life, health, and wisdom to complete this study successfully. May His Holy Name be gloried now and forevermore. Amen!

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CHAPTER 1

INTRODUCTION

Background of the Study

Financial reports are the key informing documents about the financial status of any organization, though they focus on the quantitative aspects (Nurnberg, 2012). Choudhury (2014) stated that relevant and meaningful financial information affects any entity's effective operations. According to Fraser and Ormiston (2013), the four basic financial statements are the balance sheet, the income statement, the statement of stockholders' equity, and the statement of cash flow. These statements contain useful evidences on the financial position of an organization or company, the success of its operations, management's policies and strategies, and the prediction of its future performance (Fraser & Ormiston, 2013). The entities' leadership uses financial and non-financial information to govern and direct their operations. External stakeholders such as creditors, investors, regulators, and banks use the information to make investment decisions, undertake deals with organizations confidently, and exercise regulatory monitoring (Choudhury, 2014)

The timeliness and accuracy of financial statements characterize good financial reporting and aid in effective decision-making. Timeliness provides relevance and accuracy, ensures the reliability of the financial information, and thus cannot be overlooked by decision-makers (Lehtinen, 2013; Moradi et al., 2013; NSW Auditor-General's Report to Parliament, 2012). The timely and accurate financial information must be based on solid accounting standards to help decision-making

(Peršić et al., 2013), and sound accounting information systems are necessary to produce timely and accurate financial reports (Abdallah, 2014). Given the critical role financial reports play in well-informed financial decisions, organizations must exert much effort to improve the reports' quality and to understand their purpose and limitations in providing a holistic assessment of any organization's financial health (Choudhury, 2014).

The Seventh-day Adventist Church gets its main revenue from voluntary contributions from the members through tithe and offerings. Every year or every two years, each local church elects a treasurer to take charge of recording these contributions that are, in turn, remitted to the local conference or field treasury office. The gospel workers' welfare is taken care of by these voluntary contributions, and the local conference headquarters operation expenses are covered (Reid, 2019). The remittance of tithes and offerings, with the accompanying reports, is an important role of the local church treasurers, and they are expected to do their duty with the utmost care (Managing Personal and Church Resources, 2009).

Statement of the Problem

The ability to plan the use of funds effectively necessitates sound financial decision-making, and to make sound financial decision-making, executives need to have up-to-date and accurate financial reports. In the Greater Upper Nile Field, the Greater Equatoria Field, the Greater Bhar El-Ghezal Field, and the South Sudan Attached Territory, it has been observed that the head offices do not receive timely financial reports in a regular, consistent manner. Further, it has also been observed that the reports are not always accurate. The local churches do not exert due diligence in their responsibilities so much that the total count of money reported does not match the submitted written report. The situation is a source of concern as there is a risk that the executive board members make financial decisions based on unreliable reports, thus reducing the decision-making effectiveness of the board.

However, the level of timeliness and accuracy has never been empirically analyzed, nor have the causes for the delay and accuracy been determined. Hence, the purpose of the study was to empirically assess the level of quality – timeliness and accuracy – of financial reports coming from the Fields and to find the causes for the delay and inaccuracy of the financial reports. Lastly, the effect of timeliness and accuracy on the decision-making effectiveness in the South Sudan Fields was also analyzed.

Research Questions

1. What is the extent of the quality of the financial reports in the Fields of South Sudan Territory as measured by

   a. Timeliness

   b. Accuracy
2. What are the causes of the financial reports' delay in the fields of South Sudan Attached Territory?
3. What are the causes of financial reports' inaccuracies in the fields of South Sudan Attached Territory?
4. Is there a significant correlation between the accuracy and timeliness of the financial reports in the fields of South Sudan Attached Territory?
5. Is there a significant correlation between decision-making effectiveness and the reports' quality in the fields of South Sudan Attached Territory?
6. What strategy should be used to address the issues revealed in the findings?

Conceptual Framework

The study established two independent variables: timeliness and accuracy of financial reports and one dependent variable, decision-making effectiveness, measured by confidence, commitment, and satisfaction. Figure 1 indicates the relation [in and between] the independent variables and the dependent variable.

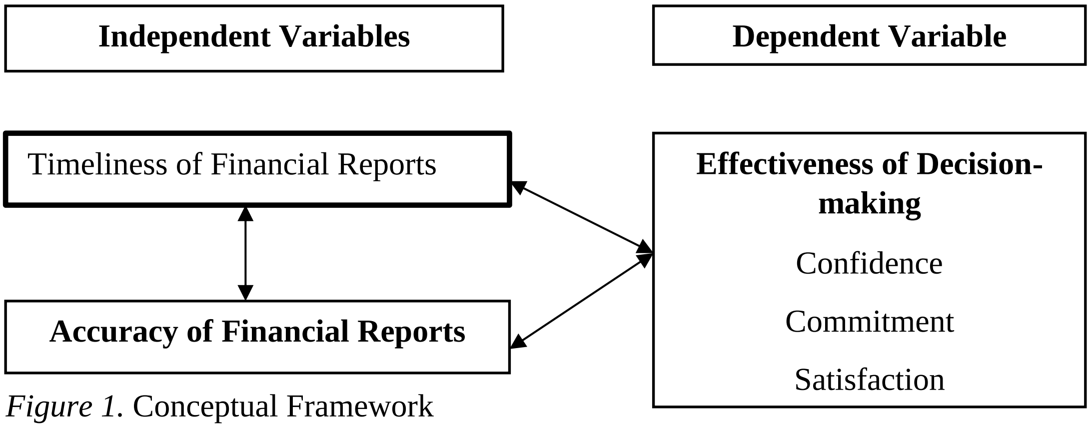

Figure 1. Conceptual Framework

Accuracy is inversely associated with timeliness in the sense that to be more accurate, more time is needed to produce a report. On the other hand, timeliness is correlated to accuracy because the required report for decision-making commands urgency and a limited time frame. In the same regard, timeliness and accuracy were hypothesized to correlate with decision-making effectiveness. For a decision to be effective, the information should be provided promptly and presented in its required absolute correctness. On the other hand, effective decision-making is measured by three elements: confidence, commitment, and satisfaction. Confidence refers to the extent to which the decision-maker is sure in his/her decision while commitment refers to the extent in which the decision-maker accepts the implementation of the decision. Satisfaction in decision-making is the realization that the expected outcome is met (Schlegel et al., 2013).

Significance of the Study

This study will help board members in the Fields of Seventh-day Adventist Church in South Sudan to understand the significance of quality financial reports and how they can shape their decision-making effectiveness. The study shall prompt the executive boards to develop policies that enhance the quality of their local churches' financial reports. The executive boards, especially the treasury department, will use the strategy proposed in the study to train the district church leaders regarding quality financial reporting.

The study shall help the pastors in districts know their role in mitigating the issues revealed by the study. They will achieve that by using the study as the foundation for proposing better ways to realign large districts, improve poor communication between the fields and local churches, and emphasize quality reporting.

The local church boards will benefit from this study by appreciating their role as the source of financial reporting. The study will help them take measures on who will be elected to the treasury department in local churches in addition to guidelines provided by the Seventh-day Adventist Church Manual. The study will also help the local church boards understand the value chain effect of quality financial reporting.

Finally, the study will contribute to the body of knowledge regarding quality financial reporting and its correlation with decision-making effectiveness for Fields of Seventh-day Adventist Church in South Sudan and globally as well as for other Christian denominations.

Scope & Limitations of the Study

The purpose of the study was to investigate the timeliness and accuracy of financial reporting and their correlation with financial decision-making effectiveness in three Fields and the Union of Seventh-day Adventist Church in South Sudan. Therefore, this research may not be generalizable in other territories other than the country of South Sudan. However, it will better understand how to address the issues related to financial reporting, tithe and offerings. There may be other issues regarding financial reporting, but this study focused only on timeliness and accuracy and their correlation with effective financial decision-making.

I expected some respondents to default from taking part in the survey for two reasons. First, some respondents might not be willing to participate due to the sensitivity of the subject under study. Second, some might face unforeseen technological challenges since I administered the questionnaires through e-mail. However, I took advantage of executive board meetings to ensure that the respondents were reached in every way possible.

Operational Definition of Terms

The following terms are defined in the context of this study.

Accuracy of financial reporting: Zero discrepancies between figures reported and the actual cash receipted.

Commitment in Decision-Making: Commitment refers to the extent to which the decision-maker exerts effort and accepts to implement a decision successfully.

Confidence in Decision-Making: Confidence refers to the extent to which the decision-maker is sure of his/her decision.

Effective financial decision-making: Decision-making is done with confidence, commitment, and satisfaction with the assurance that the goal set is achieved.

Executive Committee: A board that takes major decisions at field and union levels in the Seventh-day Adventist Church.

Executive Members: The members of the fields/union executive committee board.

Field: Seventh-day Adventist Church Mission Headquarters has not attained conference status.

Financial reporting: The process of preparing tithes and offerings reports at local churches and submitting these reports to the Field.

Local Church: An organized unit of 25 – 50 members of Seventh-day Adventists who worship in a given location.

Satisfaction in Decision-Making: The realization that the expected outcome is met.

Timeliness of financial reporting: Reporting tithes and offerings within the time indicated by the higher organization.

CHAPTER 2

REVIEW OF LITERATURE

This chapter is a review of the literature regarding the topic under consideration. The stewardship theory was first described. This theory was deemed relevant to the study because it deals with the management and board members' assumed trust in making financial decisions that are in the best interest of their organizations. The literature also focused on the determinant factors of timeliness and accuracy of financial reporting, the process and the environment of financial reporting, the sources of financial information, and the accounting information systems. The literature also covered the matter of financial reporting of corporate businesses versus not-for-profit organizations- including faith-based entities like churches. In particular, similarities and differences between for-profit and not-for-profit financial reporting elements, and the objectives of financial reports were highlighted. Emphasis was put on the importance of financial reporting regarding its relevance (timeliness) and reliability (accuracy). Lastly, the literature examined effective decision-making.

Stewardship Theory

The study is anchored on stewardship theory. This theory relates to the study because it posits that board members are stewards of the organization. That is, the organizations' stakeholders entrust them to act in the entities' best interest based on well-established institutional trust and moral duty (Hernandez, 2008). According to Menyah (2013), the organization's stewards have the intrinsic drive to work for others or the organizations and faithfully carry out the responsibilities they have been entrusted with. The managers and board members put the organization's interest ahead of their personal interests and work to achieve organizational, group, or societal goals because that gives them higher satisfaction. A steward is a person who takes responsibility for caring for something on behalf of an individual or group. Stewards do not have ownership other than the responsibility and trust put in them and must render an account of what they have done (Menyah, 2013).

Stevenson and Lindberg (2010) also defined stewardship as taking care of an organization or a property that is not one's own. The Stewardship theory sourced its roots in sociology and psychology to inspect how executives/board members as stewards of organizations are motivated to act in the best interest of their entities. The board member or worker should be a steward whose behavior is pro-organizational and collective rather than individualistic and self-serving (Davis et al., 1997). The stewards believe their needs are met by working towards the collective organizational end. Stewards perceive that pursuing the interests of the organization results in higher common good than pursuing individualistic, self-serving interests. Sharma and Singh (2022) added that from the perspective of the stewardship theory, the stewards' objectives are lined up with the organization's objectives. Further, they asserted that a steward's emphasis is building a trustworthy relationship between executives and management through self-management and self-control. Thus, stewards have relatively extended autonomy because they can be trusted (Davis et al., 1997).

Characteristics of Stewardship

According to Cossin and Hwee (2016), building an atmosphere of reciprocity and trust fosters a stewardship spirit where leaders, board members, and managers take the responsibility to advance a greater cause than their personal interests. Trust is critical for someone to take risks and innovate, and it empowers individuals to take responsibility for their actions and the outcome of their actions (Cossin & Hwee, 2016). Further, Sharma and Singh (2022) streamlined this concept of the atmosphere of reciprocity and trust into two fundamental characteristics of stewardship: situational (external/extrinsic) and psychological (internal/intrinsic) characteristics. Similarly, Caldwell et al. (2008) listed 15 characteristics of stewardship theory that could be regrouped in Sharma and Singh's (2022) version. Situational characteristics are defined as external factors that come from the external environment, such as organizational culture, while psychological characteristics are defined as intrinsic values in the individual's mental state, such as self-efficacy, self-determination, and purpose (Davis et al., 1997; Hernandez, 2008).

The characteristics of stewardship can be grouped into situational and psychological characteristics. The situational characteristics relate to the organizational context and comprise elements such as trust, collectivism, performance enhancement, involvement, and low power distance. Trust is the environment where someone is deemed worth of faith and commitment that helps build cordial and healthy relationships that positively impact the organization (Caldwell et al., 2008). Collectivism promotes collective good over self-interest, where stewards are accountable to the organization and stakeholders (Hernandez, 2008). Performance enhancement emphasizes improving the stewards' performance by exerting their ultimate efforts (Sharma & Singh, 2022). The involvement-oriented management system is focused on involving the views and ideas of the stewards because they are deemed valuable to the organization's total added value. Employees are involved in the decision-making process, which gives them a sense of relatedness and belongingness, boosting their commitment to the organization (Puyvelde et al., 2012).

Low power distance is essentially equality of power distribution and fair treatment of the employees by top management (Sharma & Singh, 2022). When the organization's structure and culture foster these characteristics, stewardship is encouraged and can be developed.

The psychological characteristics are grouped into intrinsic motivation, personal power, value commitment orientation, identification, and higher-order needs. Intrinsic motivation is the stewards' deep personal conviction to perform the task because they believe in the value of doing so without external pressure or motivation of reward, recognition, or incentives. The stewards are motivated by the joy and satisfaction of working for the organization's welfare (Pierre & Frederic, 2007). Personal power is the stewards' influence over their colleagues or subordinates. The stewards are autonomous due to the trust and cordial relation with their superiors. In turn, they can persuade and influence their colleagues/subordinates to work in the organization's best interest by practicing participation in decision-making (Neubaum et al., 2017). Value commitment orientation is focused on the stewards' commitment and ability to manage relationships, build trust, and stimulate teamwork and expertise among employees in interpersonal effectiveness. Stewards are highly committed and dedicated to enriching the organization's efficiency (Jim & Pedro, 1992). Identification is the extent to which the stewards identify with their organization. Their objective, values, and interests and that of the organization are inseparable. When the organization fails, the steward is sad, and when the organization succeeds, the steward rejoices. In other words, the organization is part of the steward. These higher-order needs push the steward to work beyond their capacity to ensure they achieve the goals (Sundaramurthy & Lewis, 2003).

In a nonprofit organization, the stewardship-based approach assumes that these organizations' board and managers are motivated by their organization's vision, mission, and values (Puyvelde et al., 2012) and the governance is motivated by trust and shared leadership (Mason & Kim, 2020). Nonprofit organizations need to use four stewardship strategies to earn the trust of their donors (Richard, 2009). These strategies are responsibility, reciprocity, relationship nurturing, and reporting (Richard et al., 2009). According to Puyvelde et al. (2012), responsibility refers to being in charge of one’s duty without supervision, while reciprocity signifies appreciation to donors in which donors are written letters of appreciation acknowledging the significance of their donations. Relationship nurturing is the bond that the precipitants entities create beyond donation interests. Further, they explained that one important strategy is reporting, which means providing donors with relevant and reliable financial information on how their donations were used.

Christian’s Perspective of Stewardship

In the Christian setting, stewardship demands of believers the responsibility and accountability they have to God, be it personal character, spiritual gifts, or material possessions, powers, and authorities (Scragg, 2013). Those occupying positions of influence are to fulfill their stewardship duty in ways that benefit entities entrusted under their care to glorify God. The demands placed upon them as stewards are measured by the extent of their influence and judiciousness in decision-making (White, 1915).

According to Welchel (2012), Biblical stewardship anchors on four principles; first is the principle of ownership: God is the owner of everything mentioned in the book of Psalms 24: 1 that the planet earth belongs to the Lord, the world and those who live in it are His. The second principle is responsibility: Human beings are caretakers (stewards) of what belongs to God; they are not the owners. Third, the principle of accountability: they shall give account to the Master someday of their stewardship of what God entrusted under their care, whether resources, abilities, and talents. Last or fourth, the principle of reward: those who have exercised their stewardship duty according to Master’s will get a reward which is eternal life in the Biblical context. Christian stewardship is an acknowledgment that God is the owner of everything, including self, possessions, and money, and that giving offerings and returning one-tenth of all that a person possesses signals full acknowledgment and obedience to Him (Bilkes, 2008). Lightbody (2003) explained that being a finance manager in a faith-based entity compels stewardship responsibility and a sense of calling rather than a career or profession, which creates the urge to handle the finances for the intended objectives set by the church.

Process of Financial Reporting

According to the Cambridge Dictionary (2017), a factor is a fact or situation that influences the result of something. The process is a gradual change that leads to a particular result (Oxford Dictionaries, 2017). The financial reporting environment refers to the circumstances that directly affect the reporting, such as the accounting principles and standards, regulatory requirements, organization size, and management policies (Evans et al., 2012). Financial reporting is the process of producing financial statements governed by three basic components: accounting regulations, managerial incentives, and monitoring and enforcement mechanisms” (Subramanyam & Wild, 2009). The accounting rules and standards commonly referred to as generally accepted accounting principles “GAAP” have three crucial sets: (1) basic accounting principles and guidelines, (2) detailed rules and standards generally issued by an established accounting body or government, and (3) the accepted industry practices

(Averkam, 2017). The Business Dictionary (2017) defined The Generally Accepted Accounting Principles (GAAP) as "Authoritative rules, practices, and conventions meant to provide both broad guidelines and detailed procedures for preparing the financial report and handling specific accounting situations." These accounting rules and standards also guide accounting assumptions, definitions, and methods (Wild et al., 2015). GAAP requires that financial statements are prepared by following consistent methods. Examples of these methods are revenue recognition which answers the question of when to record revenue and expenses; cost principle, which gives a guide on when to record asset costs; time period assumption, which shows the interval of time of reporting; a monetary unit assumption which gives specific currency value, economic assumption which separates entity's activities from owners (Huffman, 2007). These generally accepted accounting principles have become complex over the years and pose a dilemma to financial report preparation. In particular, it is difficult to determine what principles should apply or be customized to different organizational settings (Averkam, 2017).

Although generally accepted accounting principles and standards are in place, the judgment and the choice of which principles or standards to use is the responsibility of the managers. They decide which numbers to put in the financial statements (Sweeny & Rachlin, 1996). While managers' discretion is beneficial, it can also be harmful because managers can use forged numbers and present financial statements that do not fairly present the financial position of their organizations (Kadous et al., 2012; Evans et al., 2012). In other situations, the managers indirectly influence the preparation of the financial reports. Since they are part of boards that make decisions regarding the standards, they can interfere with the process of setting the standards (Mutiso & Kamau, 2013). Hence, the managers' discretion and judgment can affect the end products, the financial report, or the financial statements (Subramanyam & Wild, 2009). According to Guenther (2003), managers exert their influence on financial reporting in two instances, their choice of accounting methods and their use of estimates. The choice of accounting method is open to managers' discretion, whereby they opt to pick one reporting standard over the other. For instance, in depreciation calculation, choosing the straight-line method over the double-decline method affects the amounts included in the report (Guenther, 2003). Fairclough (2020) stated that managers' use of estimates for property, plant, and equipment useful life affects financial reports. Managers may estimate equipment life to be five years, buildings 40 years, and declaring sales rather than the collectibles and so on (Guenther, 2003).

Monitoring and enforcement mechanisms are other interesting elements that also affect financial reporting. Monitoring is a continuing function that aims primarily to provide the management and main stakeholders of an ongoing intervention – be it of project, program, or any other type of support to an outcome, with early indications of progress, or lack thereof, in the achievement of results (Hand Book on Monitoring and Evaluating for Results, 2002). Erick and Stijn (2004) defined enforcement as acts of compelling compliance with the law. The enforcement mechanisms are, in essence, methods used to enforce set rules and standards. Enforcement mechanisms fall into two categories, positive and negative (Ouellet, 2004). Positive enforcement mechanisms encourage compliance with an agreement by providing rewards or 'incentives' while negative enforcement mechanisms encourage compliance by threatening to use punishments or 'disincentives.' Positive enforcement can be special recognition, promotion, or giving an award to an employee who has shown the highest compliance, while negative enforcement can be demotion, firing, or suspension from work (Kokemuller, 2022). Subramanyam and Wild (2009) stated that these monitoring and enforcement mechanisms take different shapes and sizes, among which are the regulatory bodies for companies such as Security Exchange Commission in the United States, auditors (mainly external auditors), corporate governance, and litigations. The regulatory bodies usually keep an eye on the company as a whole and require that certain documents be publicized; for example, the audited financial statements and the announcement of earnings. External auditors serve as the watch dog for the fair presentation of financial statements assuming that the generally accepted accounting principles are adhered to, at least for the most part. At the corporate level, the board of directors ensures that management takes the role of monitoring and enforcing financial standards and goals by forming, in some instances, the finance committee to follow up and verify financial results (Dye, 1998). Hence, the monitoring and enforcement mechanisms have a significant role in the financial reporting process (Garrett et al., 2014) and affect how sources of financial reporting are collected to produce the desired financial reports.

Sources of Financial Reporting

In order to better understand the sources of financial reporting, the accounting and financial data are defined. In the Free Dictionary (2017), accounting data is defined as all documented data in the form of ledgers, journals, and spread sheets that support the financial statements- both hard and soft copy. According to Hermanson et al. (2011), accounting data are generated from thousands of transactions or events of a business. These documented transactions from the daily business activities, such as bills and vouchers issued or received, and cash register tapes are then journalized, classified, and assigned to the appropriate accounts defined and guided by generally accepted accounting principles form the sources of financial reports (Woolf, 2010).

The transactions are then analyzed, journalized, and posted to ledger books in their appropriate account names, thus creating useful financial accounting information (Sweeny & Rachlin, 1996).

Before the development of accounting information technology, the sources were processed manually in a tedious recording process (Christensen, 2010). Human errors were common, and it was a lengthy process (Ainsworth & Deines, 2009). However, things have changed dramatically since the introduction of computerized accounting (Badua & Watkins, 2011). Accounting Information Systems is now the right tool for processing accounting and financial data (Benson & Tribe, 2008; Ainsworth & Deines, 2009). Accounting is “a measurement and communication process used to report on the activities of profit-seeking business organizations and not-for-profit organizations. As a measurement and communication process for business, accounting supplies information that permits informed judgments and decisions by users of the data” (Hermanson et al., 2011, p. 18).

Accounting Information Systems

Information consists of two main components: data, which is unprocessed facts that are recorded to serve as input ready to be transformed into information, and information, which is the processed data that is meaningful and can be analyzed (Hardcastle, 2011). A system is a group(s) of interdependent functions or units that act as a whole (Merriam-Webster, 2017). Hence, the information system is defined as unified modules to deliver vital information to achieve a definite goal (Gould, 2016). The description of accounting and information systems sets the stage for understanding and appreciating accounting information systems (AIS). The latter can be defined as an assembly-line of data in software that an organization uses to collect, process, store, manage, and report its financial data. The data benefit both internal users, such as accountants, managers, and external users, such as consultants, financial analysts, auditors, and regulatory or tax agencies (Beneish et al., 2008; Tóth, 2012). Oluic & Sacer (2013) asserted that Accounting Information Systems contributes significantly to the timeliness and accuracy of financial information/reporting. Hence, it is safe to imply that a lack of implementation of AIS for financial information processing can impede the timeliness and accuracy of financial reporting (Bruce, 2008).

Corporate versus Non-Profit Financial Reporting

Businesses exist to make profits and maximize the wealth of their owners that they achieve by creating products and selling them to consumers (Dauderis & Annand, 2014). For-profit organizations can be sole proprietorships, partnerships, or corporations (Price et al., 2007; Harrison et al., 2014). Not-for-profit establishments are more into service, charity, and humanitarian aspects; in essence, they are based on trust and stewardship, and they can have a variety of forms, from schools and hospitals to churches (Ruhl & Smith, 2012; Gross et al., 2005; Ruppel, 2007). Larsen (2006) affirmed that not-for-profit organizations are both legal and accounting entities whose reason for existence is uniquely for the benefit of the society as a whole, and not for individuals or particular groups thus nullifying the concept of profitability on their spheres, but they can have access/surplus or deficit.

The financial reporting or financial information of businesses can be categorized into four major parts, the balance sheet, the income statement, the statement of cash flow, and the statement of changes in owners'/stockholders' equity (Edmonds et al., 2008; Price et al., 2007). On the other hand, non-profit entities have just three basic financial statements: statement of financial position/ balance sheet, statement of financial activity/ revenue statement, and statement of cash flow (FASB

No. 117, 1993). The reporting process is more or less the same, with minor differences. For businesses, the final result is net profitability/net income or net loss (Stickney et al., 2007).

Business firms' revenue is generated by selling manufactured goods, raw materials, and services (Ainsworth & Deines, 2009). On the contrary, non-profit organizations exist to fulfill a stated trust program by adhering to fund policies that may result in fund balance surplus or deficit (Gross et al., 2005). That is because nonprofit organizations get their revenue from voluntary contributions and donations from members and well-wishers, not owners, who have no wealth maximization intention when giving such free-will gifts (Petrovits et al., 2011; Ruppel, 2007). Hence, the aim and format of producing financial statements differ in the core motive for these two broad categories of organizations, including faith-based entities (Swanson & Gardner, 1986).

Importance of Financial Information and Financial Reporting

Financial reporting’s primary purpose is to provide valuable financial information about the reporting organization, which is useful to its current and would-be users (Hense, 2016; Nurnberg, 2012). Users are those people or entities categorized into two groups, internal users, such as managers, and external users, such as investors, lenders, donors, and government (Mburu, 2007). The financial information enables the users to evaluate and make decisions on investing, financing, or assessing the entity’s management performance (Harrison et al., 2014). Financial reporting is the conveyer of such desired financial information for these users (De Franco et al., 2011). The financial information reported is communicated in a specific document known as the financial statement. For this document to be informative and aid in decision-making, it must be timely, accurate, and understandable (Wang'mbe, 2005; Mburu, 2007).

Timeliness and Accuracy of Financial Reports

Timeliness, according to Wang'mbe (2005), is reporting financial information as soon as possible after the period in which it is related because up-to-date information is more beneficial to decision-makers than late information. The Financial Accounting Standards Board NO. 117 (1993) defined 'timeliness' as an aspect of the relevance of financial reporting, which means accessing the correct information in time to influence decisions. If the information needed is made available only after a decision is made, it then loses its capacity to influence the decision and relevance altogether (Mouna & Anis, 2013). Thus, the 'timeliness' may sometimes give wiggle room for less precision if timely information is regarded as more valuable than late precise information (Mouna & Anis, 2013).

According to the FASB no. 17 (1993), Accuracy is referred to as verification, which has two forms: direct verification and indirect verification. Direct verification means an amount or its representation is verifiable, for example, validating reported figures with actual receipts. Direct verification, therefore, does help in ensuring that information is reliable because it minimizes error and bias in method and application. The indirect verification verifies whether the represented amount can lead to a consensus rather than the exactness of the amount, thus may result in a material error.

Iyoha (2012) stated that the timeliness and accuracy of financial reporting are affected by the age of the company or organization. The longer the company exists, the more timely it releases its financial reports because it has a more experienced workforce, and the reverse is true. Mutiso and Kamau (2013) mentioned that the timing and accuracy of financial reporting are affected by complications of reporting standards, regulatory requirements, and the qualification of financial reporting preparers. There are six important aspects to producing timely and accurate financial reports, which are the age of the organization, governing board's size and expertise, presence or lack of qualified personnel, high standards/regulatory requirement, trust between junior employees and their senior supervisors, and incentives - whether voluntary or non-voluntary (Chi et al., 2013). When incentivized, voluntary reporting can result in high-quality, timely, and accurate financial reports. The perceived incentives for a voluntary reporting firm could be as simple as achieving recognition as the best entity to produce accurate and timely reports. The incentives do not negate the proper use of the accounting information system and the financial standards required to generate financial reports according to generally accepted principles (Chi et al., 2013).

Relationship Between Accuracy And Timeliness of Reports

According to Bier and Ahnert (2001), timeliness refers to the time taken to compile and publish a report, while accuracy refers to the discrepancy between the data compiled and the expected value or the actual target figure in a report. They conducted a study for Germany and United Kingdom to assess the trade-off between timeliness and accuracy of financial reports for economic viability assessment. They found that the more crucial the data is to policymakers' decision-making and reasoning, the higher the reliability requirement, which means accuracy takes priority over timeliness. However, the study also empirically confirmed that timeliness could be improved without affecting accuracy to a certain degree. The relationship is positive rather than negative, which means timeliness and accuracy can be achieved at the same time but to a certain degree only. Further, Skaliotis (2011) stated that in our contemporary society, where digitalization is gaining precedence, new technologies enable organizations at all levels to improve timeliness while at the same time maintaining a high level of accuracy.

Decision-making

In this section, I defined decision-making and concluded with the financial decision-making effectiveness, especially in the organizational context. The other aspects of decision-making are described for the purpose and focus of this study. Al-Tarawneh (2012) defined a decision as when the decision-makers evaluate alternatives for reaching a goal and must choose among the alternatives. Thus it is a conclusion arrived at after careful consideration. Decisions can be made either formally or informally. Formal decisions are complex and non-routine, and known policies, methods, criteria, and procedures are not applicable because they usually lack precedence. Informal decisions are routine and repetitive, which all known decision mechanisms can apply (Mintz, 2011). He stated that a decision is different from decision-making. Decision-making is a process followed by a decision-maker to solve a particular matter. The decision-maker faces two challenges when making decisions: risk and uncertainty. The decision taken is shaped by the decision-makers attitude, beliefs, and values, and the knowledge of the subject matter can contribute significantly to what decision is taken and, therefore, the decision can be quantitative or qualitative, or mixed (Arel et al., 2012; Mintz, 2011).

Zimmerman and Kanter (2012) asserted that decisions could be taken at any level, from the individual level to the highest form of organization and country. They stated that decision-making is not limited to management alone, though it may be the case in most organizations. Decision-making is a process framed by bounded rationality at the individual level, and at the group level, with the implication that there is the assumption of a unified factor existing that is bent by the choice to be made (Christopher et al., 2010). At the organizational level, the mission, goals, practices, and cultures shape how conditions are defined and, finally, how decisions are made. At the national level, the government responds to internal and external problems and conditions by making decisions that become domestic policies and foreign policies. These latter set the framework for decision-making that leaders such as presidents should follow when deciding on an issue. Other institutions, such as not-for-profit organizations, are involved in the decision and decision-making of similar matters but may not be of the same magnitude (Zimmerman & Kanter, 2012).

According to Harvey (2007), unless a decision has resulted in tangible work, it cannot be valued as a decision. It is, at best, a good intention. Decision-making is not just about choosing the right alternative; more importantly, it is the process through which the best options are picked and implemented to achieve the desired objectives. It is not enough to make a decision; it should be effective. To achieve effectiveness in decision-making, Harvey (2007) suggested eight fundamental concepts of effective decisions 1) Enterprise governance- overall strategy on effective oversight conformance and performance of the entity; 2) Context-every decision taken embraced the overall strategic context of the organization, and those choices made should be evidence-based. 3) Frame the issue, striking a balance between general views with a specific focus on the issue by involving all related parties who may be affected by the outcome of the decisions. 4) Assemble information-meaning get as much information related to the issue to be tackled. 5) Select alternatives-personal opinions should be avoided, and choices should be made based on evidences through careful analysis. 6) Decisions-distinguished roles and some autonomy is important for effective decision-making else. Duties become murky, adding to the confusion. 7) Manage implementation and impact-communicating decisions with clarity emphasizing the expected outcomes. 8) Feedback- the decision-making should be a learning experience.

Effective Decision-making

Drucker (1967) reasoned that for a decision to be effective, passive feedback, which is receiving reports and figures about how the decision worked or did not work, is not enough. The decision-makers must go to assess by themselves the facts of decision effectiveness in reality. They must base their feedback on "direct exposure to reality."

Scholars argued that measuring or evaluating the decision effectiveness based solely on the outcome is not the best method. An outcome may occur by chance and mistakenly considered a result of a decision (Dowding & Thompson, 2003; Meharg, 2009). Further, according to Drucker (1967), decision-making is not just about choosing the right alternative; it is the process through which the best options are picked and implemented to achieve the desired objectives. However, Dowding & Thompson (2003) stated that using the decision-making process as the measurement of decision effectiveness can also be problematic since this perspective can ignore the outcomes of an effective decision and raise more serious questions on what is a good decision-making process.

There are six basic and well-known steps that are used in the process of making decisions a) define the problem; 2) identify alternative solutions; 3) assess each alternative; 4) choose the best alternative; 5) implement the solution based on the alternative selected; 6) monitor the solution (Kozioł-Nadolna & Beyer, 2021). Each step in the process helps the leaders look ahead and determine the consequence of the decision to be taken (Al-Tarawneh, 2012). The subordinates expect the leaders to make good decisions. It is one of the main leadership functions in organizations

(Drucker, 1967). Decision-making is difficult in organizations, and good leadership decision-making is about influencing subordinates or followers and motivating them to bring progress and innovation to the organization (Leiter & Maslach, 2003). In order to motivate and influence subordinates or followers, leaders must be skilled and competent to make good decisions. They must be able to make use of qualitative and quantitative information that is provided to make informed choices (Picciano, 2006). They need to assess the data in a systematic way "to identify needs and problems to be addressed in program planning, development, and modification" (Nagle & Gagnon, 2008, p.2207). That means that the information provided must be relevant and reliable. Otherwise, the leader will not be able to make a good decision.

The decision-making process involves serious thinking and allows for evaluating the information provided. When the leaders are sure of the information provided, that they have done due diligence to the decision-making process, and are confident about the decision taken, they can confidently turn over the implementation of the solution to the subordinates or followers. Leaders must be committed to their decisions if they want the subordinates to be committed to the task. "Followers will be less committed to the team if their leaders doubt the decisions they make in the organization" (Ejimabo, 2015, p.2). Once the decision is taken and the leaders are satisfied with the alternative solution chosen, they can positively influence the accomplishment of the task. Hence, the leader's confidence, commitment, and satisfaction help determine the decision-making process's effectiveness.

Confidence

According to Lee and Dry (2006), when decision-makers are provided with accurate and frequent information, they have high confidence in decisions taken, but when faced with uncertainty without information or advice, they tend to have low confidence in decisions. The confidence of a decision-maker is normally affected by three basic perceptions; namely, the problem is perceived as simple, complicated, or complex (Nicholas, 2017). If the decision-maker perceives the problem as simple, then the confidence is high, but when they perceive the problem as complicated or complex, the confidence is affected adversely. Therefore, confidence is affected by two variables: the availability of accurate and frequent information and the decision-maker's perception of the problem.

Commitment

Decision commitment concerns the extent to which the decision-makers exert effort to see the decision being successfully implemented. The commitment of the decision-makers enables them to take the initiative and implement the decision made. Commitment in light of decision-making is the adherence to implementing decisions taken (Korsgaard et al., 1995). The level of commitment to decisions is influenced by how fair team members have been involved in the decision-making process and the level of trust they have in the leader (Korsgaard et al., 1995). According to Roa and Monk (1999), the level of commitment is malleable depending on two important variables: the need to prove worth self-image and public opinion about the decision, especially if the decision is of public interest. The commitment to a decision declines when it has an alternative new or is criticized by public opinion (Roa & Monk, 1999).

Satisfaction

In general terms, satisfaction is a pleasant feeling when one receives something he wants or has done something he wanted to do (Cambridge Dictionary, 2017). Satisfaction in decision-making is a realization that the expected outcome is met (Schlegel et al., 2013). Decision-makers obtain satisfaction from the meeting base on how they feel about the way and means by which the meeting was conducted and the accomplishments derived from the meeting. Their satisfaction is influenced by their emotional changes, meeting process and outcomes, and expectations (Carneiro et al., 2014), and according to Higgins (2005), fit between or of task and expectation bring about satisfaction. The process of the meeting and the outcome of the meeting are aspects of the meeting that bring about satisfaction to decision-makers.

Empirical Review of Literature

Research has been done on the timeliness and accuracy of financial statements in the corporate world. Oraka et al. (2019) empirical findings on 16 banks listed on Nigerian Stock Exchange indicate that delay in financial reporting is between 59 to 153 days. Further, they establish that firm size, age, and personnel qualification significantly impacted timely and accurate financial reporting. They indicate that the bigger and longer the firm has existed, the more resources and qualified personnel it has and the experience to produce accurate reports on time. In another study conducted on companies listed on Nigeria Stock Exchange between 2007- 2011, corporate governance was identified to be one of the major factors that affected the timeliness and quality or accuracy of financial reporting, especially the board size, expertise, and knowledge, and board independence (Emeh & Ebimobowei 2013). McGee and Yuan (2008) conducted a study in China on companies listed on China Stock Exchange and confirmed empirically that corporate governance, especially board size and expertise, plays a significant role in the timeliness and accuracy of financial reports. They prove that a board encompassing a number of experienced members with diverse expertise establishes clear and attainable policies for managers, resulting in proper task segregation and achievable employee goals. Moradi et al. (2013) conducted a study in Iran on companies listed on Tehran Stock Exchange between 2008 – 2011. They empirically establish that firm size, age, industry type, and independent auditors' opinions have improved the timeliness of financial reports.

Atiase et al. (1987) prove that the timeliness of financial reporting, especially the earnings announcement, can have inverse consequences on the firm's financial health image and impair the decision-making of its policymakers. They found out that the organization's size plays a bigger role in its timely or lag thereof of it reporting.

Garrett et al. (2014) established a significant element of financial reporting accuracy or quality, the element of trust between prepares and management. Their study found that when trust is broken between the lower employee and the management, the result directly and inversely affects the financial reporting quality and accuracy. The lower-level employees tend to manipulate information and sometimes distort them intentionally (Garret et al., 2014). They urge that without a culture of strong trust in the organization, it is impossible to achieve accurate and timely financial reporting. The reason they establish why is that true was that management depends totally on subordinates who possess the details of private information of the firm's activities and that information production and sharing are paramount in generating high-quality/accurate financial information/statements. Therefore, a reasonable level of trust must be cultivated in all the ranks of employees, regardless of their duties.

However, little to no research work is done on the timeliness and accuracy of financial reporting and their correlation with decision-making effectiveness for Churches, a case which is true concerning the organizations under this study, the three fields of Seventh-day Adventist Church in South Sudan; hence, the significance of this paper.

CHAPTER 3

METHODOLOGY

This chapter discusses the type of research design undertaken, the institution, the population and sample size, the survey instruments (questionnaires), the method of data collection, analysis, statistical treatment, and ethical considerations in the study

Research Design

This study is cross-sectional research aimed at determining the relationship between timeliness and inaccuracy of financial reporting to effective decision-making in three fields of the Seventh-day Adventist Church in South Sudan.

Specifically, the study used the correlational research design to to establish an association that is not necessarily causal to find the relation between the dependent and independent variables at a single point in time (O'Leary, 2004; Sekeran & Bougie, 2013; Creswell, 2014). Hence, this study is a correlational study. The goal of was to look for relationships and describe these relationships,

According to Kothari (2004), correlation reveals the strength and direction of the relationship between two or more variables in which the correlation can be positive, negative, or zero. The correlation technique is appropriate for collecting data from natural settings through surveys, observation, or secondary data. Kothari (2004) explains the positive correlation as a condition in which both variables (dependent and independent) change in the same direction, while negative correlation is inverse, whereby variables change in opposite directions; for example, as one increases, the other decreases. Further, he explains that zero correlation is when there is no correlation between the variables. He states that the indicator of the type of relationship is the correlation coefficient.

Schober et al. (2018) defined the correlation coefficient as a measure that quantifies the strength of a linear relationship between two variables. The power of the correlation is indicated by the correlation coefficient, denoted at *r*. Schober et al. (2018) point out that the correlation interpretation ranges from values -1 to +1, whereby -1 represents a negative correlation, meaning that as one variable increases, the other decreases, and +1 is a positive correlation where both variables move in the same direction.

Population and Sample

According to Israel (2003), when a population is small (01 - 150), using the entire population as the sample is better by conducting a census which eliminates error and provides data on all the individuals in the population. The population in this study is 57 board members from 4 institutions. Therefore, the entire population was used as the sample since it is small. Table 1 below gives the details.

Table 1. Target Population and Sample

S/N	Organization	Executive Committee Members
1	Greater Upper Nile Field	13
2	Greater Bhar-Ghazal Field	13
3	Greater Equatorial Field	15
4	South Sudan Attached Territory	16
	Grand Total	**57**

Instruments for Data Collection

The instrument selected to answer the specific research questions is a five-section questionnaire administered to 57 executive committee members of the three Fields. The executive and administrative committees are in charge of the financial decision-making at the field and the union levels. Section I. targeted gathering demographic information of the respondents: their role, years of experience, gender, age, and academic qualification. Section II is closed questions – with four questions about the timeliness and accuracy of financial reports with a Likert scale from 1 to 5 ranging from never to always frequency of occurrences. Section III is closed-questions with 14 questions about causes of delay and inaccuracy of financial reports with a Likert scale from 1 to 5 ranging from 'strongly disagree' to 'strongly agree.' Section IV is closed-questions with ten questions about effective decision-making with a Likert scale from 1 to 5 ranging from 'strongly disagree' to 'strongly agree.' Section V has two open-ended questions on causes of delay and inaccuracy of financial reports, questions 11 and 12. The questionnaire was self-designed by gathering the items from the literature review. All fifty-seven respondents participated, but two questionnaires were discarded after data cleaning.

The independent and dependent variables were analyzed on two types of Likert scale. The interpretation for both scales is shown in Tables 2 and 3 below. Table 2 shows the interpretaion for timeliness and accuracy measures. It uses the frequency scales: 1: never to 5: always. A low level of frequency (i.e. never) for both timeliness and accuracy indicates a low level of quality of the financial reports. On the other hand, a high level of frequency (i.e. always) indicates a high level of quality of the financial reports.

Table 2. Interpretations for the variables timeliness and accuracy

Scale	Response	Mean Interval	Verbal Interpretation
1	Never	1.00 – 1.49	Very low level of timeliness and accuracy of financial reports
2	Seldom	1.50 – 2.49	Low level of timeliness and accuracy of financial reports
3	Sometimes	2.50 – 3.49	The average level of timeliness and accuracy of financial reports
4	Frequently	3.50 – 4.49	High level of timeliness and accuracy of financial reports
5	Always	4.50 – 5.00	Very high level of timeliness and accuracy of financial reports

The Likert scale used for the causes of delay and accuracy was from"strongly disagree" to "strongly agree".The interpretation is as follows:

Table 3. Interpretation for the causes of delay and accuracy

Scale	Response	Mean Interval	Verbal Interpretation
1	Strongly Disagree	1.00 – 1.49	Very low probable cause of of delay and inaccuracy/confidence/satisfaction/commitment
2	Disagree	1.50 – 2.49	Low probable cause delay and inaccuracy/confidence/satisfaction/commitment
3	Neither agree nor disagree	2.50 – 3.49	Average probable cause of of delay and inaccuracy/confidence/satisfaction/commitment
4	Agree	3.50 – 4.49	High probable cause of delay and inaccuracy/confidence/satisfaction/commitment
5	Strongly Agree	4.50 – 5.00	Very high probable cause of delay and inaccuracy/confidence/satisfaction/commitment

Validity and Reliability of the Instrument

Validity and reliability are concepts for introducing a setting in research in which validity refers to the truthfulness of findings. In contrast, reliability is referred to the stability of results whereby reliability and validity decrease the researcher's preconceptions and increase transparency in a given research (Mohajan, 2017).

Validity is a test of how well an instrument is developed to measure the particular concept it intends to measure, and it has three elements: content validity, construct validity, and face validity (Sekeran & Bougie, 2013). They explain that Content validity – is a function of how well the dimensions and elements of a concept have been delineated, meaning the instrument has sufficiently measured the concept. I submitted the questionnaire to the advisor and other finance experts in South Sudan, who validated that the individual questions measured the timeliness and accuracy of financial reports and their correlation with decision-making effectiveness.Face validity is when experts and non-experts in the field confirm that the instrument measures what it was designed to measure. The questionnaire was designed and submitted to finance experts, professional peers, and the researcher's advisor to assess its reasonability in measuring the research questions as intended.

Reliability – ensures consistent measurement of research instrument across its various items and time (Sekeran & Bougie, 2016). Cronbach's coefficient alpha (Sekeran & Bougie, 2016) was used to test the inter-item consistency reliability. For the variable "confidence" in decision-making, the Cronbach Alpha index was .628. The index for the variable "satisfaction" in decision-making, the Cronbach Alpha was .735. Lastly, for the variable "commitment" in decision-making, the Cronbach Alpha was .55. Thus, for the three variables the inter-item reliability was at least at an acceptable level.

Ethical Considerations

The following measures were taken to ensure the safety and protection of the respondents and the related documents. A formal explanation to all respondents about the purpose of the study was given. Voluntary participation and freedom to withdraw without penalty from participating were granted.

The respondents' names were concealed. The aim of the data collection was clearly explained and was limited to the purpose of the academic study only. Finally, reporting was done in aggregate (groups), without individual cases highlighted.

Since other people assisted in collecting some of the data, the following measures were considered. The assistants were not involved in any of the entities in which they were administering the survey. They were trained before collecting the survey. In addition, the assistants committed to the confidentiality of the data collected. Lastly, there was prompt data remittance through e-mail within the given deadlines.

Data Collection Procedure

After the School of Postgraduate Studies approved the proposal, a letter of introduction from the Program Director was secured and forwarded to the respective respondents. I administered the approved questionnaire to some respondents via e-mail while assigning two trusted individuals to administer on his behalf to those who could not be reached through e-mail in two separate locations. The participants were made to understand the purpose and nature of the study. It was clarified to them that the participation was voluntary and that they were free to skip any question they did not want to answer within the questionnaire and withdraw without penalty. The respondents were assured confidentiality of the information they provided. The data collection took a period of two weeks.

Method of Data Analysis

This study used descriptive statistics, means and standard deviation, frequencies, corresponding percentiles, and correlation analyses to answer the research questions. The statistical data analysis used was Statistical Package for Social Sciences (SPSS) to calculate and analyze frequencies, mean, standard deviation, and correlation. Descriptive statistics analyses (mean and standard deviation) have been used to answer research questions one to three. Correlation statistical analysis has been used to answer research questions four and five, and research question six has been addressed using a mix of issue-based, objective, and key results strategic plan model.

Program Design

Based on the findings of the study, a strategy was proposed that was adapted from the model of AMC Governance Solutions (AMC Governance Solutions, 2022). The model aimed to set three to five objectives, to identify significant challenges faced by the organization, to suggest actions that can resolve the issues, and to turn those actions that resolve the issues into a strategic plan (AMC Governance Solutions, 2022). The model served as the tool to enable the board members of the fields in South Sudan address the issues the study disclosed.

CHAPTER 4

RESULTS & DISCUSSION

Study Area Setting

Before South Sudan gained independence from Sudan in 2011, the Seventh-day Adventist Church then had two mission fields, Sudan Field, located in the capital of Sudan, Khartoum, and Southern Sudan Field, situated in Arua, Uganda (Seventh-day Adventist Yearbook, 2010). After South Sudan gained independence from Sudan on July 9, 2011, the Seventh-day Adventist World Church, through her division office – East-Central Africa Division with its Headquarters in Nairobi, Kenya–restructured the two Seventh-day Adventists fields in the new country South Sudan. In 2012, Southern Sudan Field was dissolved and Greater Equatoria Field, with its Headquarters in Juba, took its place while Sudan Field was disbanded and was replaced by two new Fields: (1) Greater Upper Nile Field, with its Headquarters in Malakal, Upper Nile State, and (2) Greater Bhar El-Ghazal Field with its Headquarters in Wau, Northern Bhar el Ghazal State (Seventh-day Adventist Yearbook, 2013). These fields were attached directly to East-Central Africa Division (ECD) (Seventh-day Adventist Yearbook, 2013).

In 2015 South Sudan Attached Territory (SSAT) was organized as a corporation of the Seventh-day Adventist Church in South Sudan and a constituent of the East-Central Africa Division to supervise the work of the three fields: Greater Upper Nile Field, Greater Equatoria Field, and Greater Bhar el Ghazal Field (Ojwan, 2020). According to Seventh-day Adventist Yearbook (2021), South Sudan Attached Territory had 58,393 members and 96 churches.

The local churches are primarily in rural areas, but due to ongoing political unrest, the churches are now concentrated in towns, camps for internally displaced civilians within the country, and refugee camps in neighboring countries. 58,393 Adventist members worship in 96 churches (Seventh-day Adventist Yearbook, 2021), but this figure may not be totally accurate because of the instability in the country. The membership comprised primarily women and students. The country's index of education and literacy is very low in general, with only 48% of the population considered literate (UNESCO, 2022).

The leadership in local churches is headed by pastors deputized by elders, deacons/deaconesses, youth leaders, church clerks, and local church treasurer can lead when the pastor, elder, or head deacon is absent for some reasons (Seventh-day Adventist Church Manual 2016). These leaders are often nominated for their spiritual maturity, honesty, commitment, and transparency rather than their expertise in what they are called to do. Thus these other qualities supersede the criterion of specific skills and knowledge required to do the task. Concerning the treasurers, qualities of honesty, transparency, commitment, and training in finance or accounting are the desired qualifications, but the latter is not emphasized unless the individual possesses a combination of both academic qualification and desired spiritual deportment. Therefore, most local church treasurers only have a secondary school certificate and no bookkeeping training.

Response Rate

The data was collected during the month of September 2022. Part of the data collection was done via e-mail, while the research assistants helped collect the rest face-to-face. Although it is generally accepted that the response rate from e-mail surveys is low (Michaelidou & Dibb, 2006), the respondents who were contacted by e-mail responded favorably and sent the questionnaires duly filled. The face-to-face data collection was done in September when the executive committee members had their extraordinary mid-year pre-sessions meeting. A total of 57 questionnaires were distributed, and all of them were returned. Out of the 57, 55 questionnaires were usable after the data was cleaned, making a response rate of 96%.

Demographic Characteristics of Respondents

Gender

Table 4 below shows the distribution of the respondents in terms of gender. The results in Table 4 indicated that out of the respondents in the study, 92.7% were males, and only 7.3% were females.

Table 4. Frequency Distribution of Respondents' Gender

Gender		Frequency	Percent
Valid	Male	51	92.7
	Female	4	7.3
	Total	55	100.0

Source: Field Data, 2022

Two main reasons can help explain this finding. First of all, the board members are primarily pastors, and there are no female pastors in the three fields of South Sudan. Second, from a socio-cultural perspective, South Sudan is considered a patriarchal society; hence, men are expected to be involved in activities and functions that involve decision-making more than ladies (Jolaade & Abiola, 2016). The practice extends even to the SDA church.

Role/Position

In Table 5 below, executive committee members are the majority respondents (49.1%) followed by treasurers 21.8%, executive secretaries 14.5%, and presidents 14.5% respectively.

Table 5. Frequency Distribution of Board Members' Role

Role/Position		Frequency	Percent
Valid	President	8	14.5
	Executive Secretary	8	14.5
	Treasurer	12	21.8
	Executive Member	27	49.1
	Total	55	100.0

Source: Field Data, 2022

Years Served

Table 6 below indicates the distribution of Executive Committee Board members according to their years of service in that capacity. Executive Committee members who served between 1 -3 years constituted the majority at 54.5%, followed by those who served seven years and above at 27.3% and those who served 4 – 6 years at 18.2%. This finding implies that most of the board members were new, with experience of 3 years and below.Further, the majority of the board members are relatively young, which is justified by the fast level of growth that the church is undergoing in South Suda.

Table 6. Frequency Distribution of Years Served as Board Member

Years of Service		Frequency	Percent
Valid	1 – 3 years	30	54.5
	4 – 6 years	10	18.2
	7 years & Above	15	27.3
	Total	55	100.0

Source: Field Data, 2022

Age

In Table 7, the study categorized the age of the respondents into four groups, 1) 30 years old and below, 2) 31 – 40 years old, 3) 41 – 50 years old, and 4) 51 years old and above.

Table 7. Frequency Distribution of Respondents' Age

Age Group		Frequency	Percent
Valid	30 years old & below	22	40.0
	31 – 40 years old	13	23.6
	41 – 50 years old	14	25.5
	51 years & above	6	10.9
	Total	55	100.0

Source: Field Data, 2022

The findings in Table 7 above show that (63%) of the respondents were 40 years and below. This finding reflects that due to fast Church membership growth in South Sudan and the instability in the country the young members comprised more than half; therefore, they forge their way into the Church committees (Seventh-day Adventist Youth Ministries, 2021).

The finding also helps explain the previous years of service, whereby since the executives belong to the age group of 40 years and below, they have not served many years on the committees. A crosstabulation was done to verify that fact which is shown in Table 8 below.

Table 8. Crosstabulation for Age and Years of Service

		Years of service			
		1-3	4-6	7 above	Total
Age	Less than 30 years old	13	6	3	22
	%	59%	27%	14%	100%
	31 – 40 years old	9	2	2	13
	%	69%	15%	15%	100%
	41 – 50 years old	7	2	5	14
	%	50%	14%	36%	100%
	More than 51 years old	1	0	5	6
	%	17%	0.0%	83%	100%

The findings from the crosstabulation show that 59% of those aged below 30 years old have served as an executive committee member for only 1- 3 years as executive members and 69.2% of those aged between 31-40 years old have also served as executive committee members for 1 – 3 years.

Education Level

Table 9 reveals the findings of the education level of the respondents. (45.5%) respondents hold a degree level, which constituted 25 board members, 30.9% hold a certificate (17 board members), 16.4% were Diploma holders (9 board members), 5.5% were Master's Degree holders (3 board members), and 1.8% respondent was Ph.D. holder (1 board member).

Table 9. Frequency Distribution of Education Level

Education Level		Frequency	Percent
Valid	Certificate	17	30.9
	Diploma	9	16.4
	Degree (BA/B.Sc.)	25	45.5
	Master's	3	5.5
	Ph.D.	1	1.8
	Total	55	100.0

The results in Table 9 above indicate that the board members are educated, with 68.1% having a minimum diploma and above. The implication is that these members can understand for themselves meeting agenda and contribute positively in decision-making. Hence their contribution to this study is valuable

Results and Discussions Based on the Research Questions

Research Question One

To what extent are the financial reports from the local fields of South Sudan Attached Territory considered good quality as measured by

a. Timeliness?

b. Accuracy?

The purpose of the first question was to address how good the reports' quality was, how often the reports delay, and find out if there were errors when the reports were presented. Table 10 below provides the results in regard to the question.

Table 10. Descriptive Statistics of Timeliness and Accuracy of Financial Reports

Timeliness & Accuracy	Mean	Interpretation
Reports are Timely	4.16	High level of timeliness
Reports Available for Decision-making	4.00	High level of timeliness
Reports Data accurate	4.02	High level of accuracy
No errors in Reports	3.35	Average level of accuracy
Quality	3.79	High level of quality

Source: Field Data, 2022

The findings indicate that accuracy could be more of a problem in the South Sudan field than timeliness. Indeed, the mean for the item "no error in reports" is 3.35, indicating that the reports are not always free of errors. This indication is a source of concern as decisions cannot be made based on inaccurate information.

The findings also indicate that timeliness may not be too much of a problem in South Sudan fields, although none of the means is 4.5 or above, indicating a very high level of timeliness. The implication is that there is still room for improvement.

The study confirms a study done in Uganda by Makayi (2009). The purpose of his study was to find out if there was a relationship between specific characteristics of the local churches (church size, staff competencies, social capital) and the financial reporting quality of those churches. Part of the findings from the study showed that financial reports were not up to the standard of quality expected from those churches.

Research Question Two

What are the causes of financial reports delay in the fields of South Sudan Attached Territory?

The results in Tables 11 and 12 suggest the possible causes of delay in financial reports in the Fields of the Seventh-day Adventist Church in South Sudan. According to Table 11, ‘Distance between Churches is far’ and ‘office/bank is far’ scored a mean of 3.78 and 3.75, respectively, implying they are the major causes of delay in the reports’ submission. Lack of training scored a mean of 3.47, interpreted as a highly probable cause of delay. The other potentially related causes for the delay of reports are many churches in the district/large districts. This infers that traveling to collect the reports is not easy and getting the reports done on time in those churches is not optimal. The inconvenient reporting dates imply that local church treasurers are mostly volunteers who have other commitments and need a more convenient time suiting their schedule to report. The lack of follow-up from the field office means the person in charge of collecting reports from the districts does not remind the churches ahead enough of the datelines; hence, the report prepared in local churches slackened. Lastly, members borrowing from trust funds scored a mean of 2.53, meaning sometimes members borrow from the trust fund. This practice is harmful not only to reporting on time but has severe consequences to the Fields' financial health.

Table 11. Descriptive Statistics for Causes of Delay in Financial Reports

Causes of Delay	Mean	Interpretation
Too many churches in the district	3.18	Average probable cause of cause for delay
Distance between Churches is far	3.78	High probable cause of delay
The office/bank is far	3.75	High probable cause of delay
Inconvenient reporting dates for the district	2.91	Average probable cause of delay
Lack of motivation from the office	2.49	Low probable cause of delay
No follow Up by office	2.55	Average probable cause of delay
Lack of training	3.47	Average probable cause of delay
Church members borrow trust fund	2.53	Average probable cause of delay

Source: Field Data, 2022

The two major reasons are the distance between the churches and the field office or bank to remit the report. The implication of this finding is twofold. First, the district pastor lacks transportation to travel between the churches to collect reports. When he collects the funds, it takes him some time to submit them because there are no nearby banks, and the office is also not easily reachable. Second, the local church treasurers lack the necessary skill set to prepare reports which causes a delay in submitting the reports on the due dates. The reason that ranked third in the causes concerned the lack of training of the treasurers. Indeed if the treasurers are not trained to work efficiently to finish the reports on time, there will be delays. This finding confirms a study by Iyoha (2012) who stated that firm size and well-trained personnel have a relationship on the timeliness of financial reports.

In order to further investigate the issue regarding the research question, an open-ended question was posed to the respondents regarding the causes of delay. According to the respondents, poor communication (36.5 % of responses, and 98.2% of cases) and distance (s5.1% of responses and 94.5% of cases) are major reasons for the delays. The lack of commitment is also seen as another challenge for timeliness, although it registered a lower percentage of responses (28.4%) and a lower percentage of case (76.4%) than the other two Hence the commitment of the treasurers, according to the respondents, is not a major reason for the tardiness in the reports.

Table 12. Timeliness Challenges Frequencies

		Responses		Percent of
		N	Percent	Cases
Timeliness challenges	Distance	52	35.1%	94.5%
	Communication	54	36.5%	98.2%
	Treasurers' Commitment	42	28.4%	76.4%
Total		148	100.0%	269.1%

a. Dichotomy group tabulated at value 1.

By implication, the results in Table 12 reveal that poor communication means district leaders and church treasurers do not clearly understand the importance of quality reports. Hence, treasurers may lack clear instructions on how to realize their goals and deliver the reports on time and with the level of accuracy expected. Further, this infers that the leaders in the Fields need to have meetings with pastors and church treasurers and conduct training for them on quality financial reporting. The percentages from the findings show that communication and distance are important causes of delay that need to be addressed to improve the situation.

A study conducted by (Intelligence Unit, 2018) in the United States of America on 403 organizations' senior managers, managers, and junior employees/volunteers confirmed that unclear responsibilities, time pressure, and communication modes constitute poor communication and lack of commitment. The study indicates that when team members do not clearly understand what they need to accomplish and their expectations of when goals should be met, they delay or fail (become less or not committed) to complete their duties. Further, the findings reveal that these team members are left confused, stressed, have low morale, and cannot perform optimally. The study also shows that team members or volunteers suggest face-to-face communication, meetings with their managers, or seminars to understand the importance of their tasks better and be committed to accomplishing them.

Research Question Three

What are the causes of financial reports inaccuracies in the fields of South Sudan Attached Territory?

Tables 13 and 14 show the findings from the analysis done to determine the possible causes of inaccuracies in the financial reports of the Seventh-day Adventist Church in South Sudan.

In Table 13 below, the respondents agree that the reasons for inaccuracies are; lack of training for the local church treasurers on quality reporting and lack of equipment and tools such as computerized accounting and counting machines for verifying tithe and offerings. The findings also show that there is a lack of commitment sometimes on the part of report preparers, and churches report irregularly on average. Further, the results seem to indicate that churches try their best to submit their report, which the item ‘churches indicate do not render report’ with a mean score of 1.91 translates to a low probable cause of inaccuracy. Hence there may be other reasons for the cause of inaccuracy than the submission of reports to the higher organization.

Table 13. Descriptive Statistics for Causes of Inaccuracies in Financial Reports

Causes of Inaccuracies	Mean	Interpretation
Not enough people to verify tithe & offerings	2.65	Average probable cause of inaccuracy
Local church reports irregularly	2.67	Average probable cause of inaccuracy
Local churches do not render report	1.91	Low probable cause of inaccuracy
Lack of Commitment	2.87	Average probable cause of inaccuracy
Lack of equipment and tools for verification	3.35	Average probable cause of inaccuracy
Lack of training	3.62	High probable cause of inaccuracy

Source: Field Data, 2022

To probe more into the causes of inaccuracies in financial reports, an open-ended question was presented to the respondents, and in Table 14, the responses ascertained three leading causes. The first cause is a lack of training for the local church treasurers. The second cause is a lack of Computerized Information Systems to assist local treasurers in systematically verifying tithe and offerings reports and documenting them. The third cause is that the information given is incorrect (lack of proper records) at the source, that is, the information provided are incorrect. All three causes carry the same weight (33% of responses and 94.3% of cases), meaning that all of them must be addressed equally if the situation is to be improved.

Table 14. Accuracy Challenges Frequencies

		Responses		Percent of Cases
		N	Percent	
Accuracy challenges	Training	50	33.1%	94.3%
	Computerized Info systems	51	33.8%	96.2%
	Sources of information	50	33.1%	94.3%
Total		151	100.0%	284.9%

The findings for research question three are supported by Lekamario (2017), who investigated factors affecting the quality of financial reporting for county governments in Kenya. His study confirms that accurate data sources and sound accounting systems result in quality financial reports for county governments and help the decision effectiveness for managers. He pointed out that the capacity of financial staff has vital significance on the quality of financial reports and recommended that training for the staff should be conducted regularly; for example, every year. Nirwana and Haliah (2018) studied government financial reports in Indonesia. Their study agrees that the competence of financial report preparers and accounting systems for reporting is significant to the quality of financial reports at Indonesian local and regional government levels. Afiah & Rahmatika (2014) support the findings in a study they conducted on the Indonesian local government financial reporting. They indicate that competence and use of accounting systems have significance on quality financial reports, which enhance government governance. They confirmed from their study that quality reports also increase public trust in their government.

Research Question Four

Is there a correlation between the accuracy and timeliness of the financial reports in the fields of South Sudan Attached Territory?

In order to find the answer to this question, using Pearson Correlation analysis. Schober et al.'s (2018) table of coefficient correlation was used to interpret the coefficient found and to determine the strength of the relationships between the variables. The table is shown below and was used to interpret the results of the analysis.

Table 15. Interpretation of Pearson Coefficient Correlation

Interpreting a Correlation Coefficient	
Absolute Magnitude of the Observed Correlation Coefficient	Interpretation
0.00–0.10	Negligible correlation
0.10–0.39	Weak correlation
0.40–0.69	Moderate correlation
0.70–0.89	Strong correlation
0.90–1.00	Very strong correlation

The correlation analysis using Pearson Correlation Coefficient in Table 16 below shows a positive relationship between timelines and accuracy, with a correlation coefficient of 0.36. The relationship is significant statistically, as indicated by a p-value of .006. The finding denotes that timeliness and accuracy can be improved simultaneously.

Table 16. Correlations of Timeliness with Accuracy

		Timeliness	Accuracy
Timeliness	Pearson Correlation	1	.368**
	Sig. (2-tailed)		.006
	N	55	55
Accuracy	Pearson Correlation	.368**	1
	Sig. (2-tailed)	.006	
	N	55	55

**. Correlation is significant at the 0.01 level (2-tailed).

This study's finding confirms the finding of Cocker (2005) that tested the long-held belief that there is a tradeoff between timeliness and accuracy of accounting information. His finding showed a significant, positive relationship between these two variables. He stated that one could be realized without harming the other. Hence he disputed the fact that there is a trade-off between the accuracy and timeliness of financial reporting.

Research Question Five

Is the quality of financial reports correlated with decision-making effectiveness in the fields of South Sudan Attached Territory?

This question investigates the correlation of the quality of financial reports with decision-making effectiveness.

The results of correlation analysis using the Pearson Correlation coefficient in Table 17 demonstrate a positive relationship between the quality of financial reports and decision-making effectiveness with a correlation coefficient of .285 and p-value of .035. The correlation is weak but statistically significant. Therefore, quality reports are associated with decision-making effectiveness.

Table 17. Correlation of Quality with Decision-making Effectiveness

		Decision-making Effectiveness	Quality
Decision-making Effectiveness	Pearson Correlation	1	.285*
	Sig. (2-tailed)		.035
	N	55	55
Quality	Pearson Correlation	.285*	1
	Sig. (2-tailed)	.035	
	N	55	55

*. Correlation is significant at the 0.05 level (2-tailed).

Gacheru (2017) conducted a research on the effect of the quality of financial information on decision-making in public benefit organizations in Nairobi county, Kenya, and confirmed that there is a positive and significant correlation between the quality of reports and decision-making effectiveness. Gardi et al. (2021) conducted a study in the United States of America on the effect of financial reports on managerial decision-making in small and medium size businesses. Their findings confirmed that there is a positive correlation between the quality of financial reports and decision-making.

A further analysis was done to determine which of the three elements of decision-making, confidence, satisfaction, and commitment, is related to the quality level. Again, Pearson Correlation was carried on, and the finding is illustrated in the table below.

Table 17. Relationship between Quality and Confidence, Satisfaction and Commitment

		Quality	Confidence	Satisfaction	Commitment
Quality	Pearson Correlation	1	.227	.250	.294*
	Sig. (2-tailed)		.096	.066	.029
	N	55	55	55	55

*. Correlation is significant at the 0.05 level (2-tailed).

From the above table, it can be seen that the quality of the financial information is positively and significantly related to the commitment of the decision-makers (r = 0.29, and the p-value is 0.03). That means that the higher the perceived quality of the information provided, the more committed the Board member is to the decision made.

Research Question Six

What strategy should be proposed to address the issues the findings revealed?

The following strategy was proposed to address the issues revealed in the findings and recommended that the Fields use the strategy. I adapted the model of AMC Governance Solutions (2022). The model is based on the Objective and Key Results (OKR) and Issue-based strategic models to develop the proposed action plans.

The model follows the following process: a) find three to five specific objectives that an organization wants to achieve; b) set three to five key strategies per objective to help achieve the objectives; c) determine the action plan that can resolve the issues, including designating the person in charge of the implementation and the schedule for each activity. See the table below.

Table 18. Proposed Strategies for the Fields of Seventh-day Adventists in South Sudan

Objective	Strategies	Action	Personnel in Charge	Progress Indicators
Eliminate the problem of long distances and many churches in one district	1. Realign large districts into smaller districts 2. Recruit more pastors 3. Provide motorcycles/bicycles	1. District Pastors give the proposal for realignment 2. Executive Committee takes action in employing new pastors 3. Executive Committee allocates funds for motorcycles/bicycles 4. Fields acquire the means of transportation	1. Field officers 2. Ministerial Secretary 3. Field Treasurer	1. 2 to 3 new districts created in each field every year 2. 2 to 3 Pastors employed in each field every year 3. Each Field buys ten bicycles or three motorcycles every year.
Improve communication between the churches and the Fields	1. Provide call directories of all the local district pastors, local churches' elders, and treasurers 2. Make all the Pastors use e-mail.	1. Communication department collect all the pastors, local churches' elders, and treasurers' contacts 2. Fields establish group emails	1. Communication Directors in the fields 2. Communication and IT departments	1. Directories for district pastors, elders, and treasurers are issued every year. 2. All the pastors have active e-mail accounts

Table 19. (continued.) Proposed Strategies for the Fields of Seventh-day Adventists in South Sudan

Improve reports' quality (Reports are errors free & sent on time)	1. Avail Journal books, remittance forms, receipt books, tithe & offerings envelopes for all local churches 2. Each district should have one laptop for reporting 3. Use of mobile money for on-time reporting	1. Executive Committee takes action after assessing the number of churches that require such materials 2. Board Action is taken to allocate funds 3. Fields acquire and distribute the equipment and materials 4. Fields provide training for the use of mobile money	1. Field officers and stewardship directors 2. Field Treasurers & Ministerial Directors	1. Each local church has the reporting materials for proper records 2. Tithe & offerings are reported within given datelines 3. All district pastors have laptops/smartphones
Create awareness on importance of quality reports (tithe & offerings)	1. Conduct trainings on tithe & offerings reporting 2. Seminars on stewardship 3. Workshops on computerized accounting	1. Board approve budget for the training 2. Management provide schedules for seminars and workshops 3. Management launch the training sessions	1. Field Treasurers 2. Stewardship Directors	1. All district pastors, local church elders and treasurers attend the training 2. The reports submitted have no errors 3. Trainings/seminars are done twice a year

CHAPTER 5

SUMMARY, CONCLUSION, AND RECOMMENDATIONS

Summary

The purpose of the study was to investigate the quality of financial reports and their correlation with the decision-making effectiveness of board members in three fields and the union of the Seventh-day Adventist Church in South Sudan. The study used a cross-sectional correlation research design to answer the research questions. The study designed a survey tool (questionnaire) with five sections, of which four sections were close-ended, and the fifth section was open-ended to gather the relevant information that addressed the six research questions. The population consisted of the board members of the Fields, and all were selected as participants in the study since the population was small (Israel, 2003). Only 55 of the questionnaires were usable for the analysis. Descriptive and correlation statistical techniques were employed to achieve the study's purpose.

Regarding the demographic characteristics of the respondents, the variables gender, age, role, years of service as board members, and education level were analyzed. The demographics of the sample population indicate that gender-wise, 92.7% were males, while 7.3% were females. Regarding age, 40% were aged 30 years and below, 25.5% were aged 41 – 50 years, 23.6% were aged between 31 – 40 years, and 10.9% were aged 51 years and above. According to the population's role, 49.1% were board members, 21.8 were presidents or have been, 14.5% were treasurers, and 14.5% were executive secretaries. Concerning their years of service as board members, 54.5% served between 1-3 years, 27.3% served between 4-6 years, and 18.2% served seven years and more. The education level indicates that 45.5% hold an undergraduate degree, 30.9% have a secondary school certificate, 16.4% hold a post-secondary school diploma, 5.5% hold a master's degree, and 1.8% hold a Ph.D. degree. The study aimed to answer the following six specific questions.

Question one examined to what extent the financial reports from the local fields of South Sudan Attached Territory are considered of good quality as measured by a. Timeliness and b. Accuracy. Descriptive statistics (mean and standard deviation) were used. It was found that a mean of 4.00-4.16 and a standard deviation of 1.102-1.139 were scored on timeliness, while a mean of 3.35-4.02 and a standard deviation of 1.063-1.205 were scored on accuracy. The cumulative quality score mean of 3.787 indicated that the quality of the financial statements was generally good.

Question two investigated the causes of financial reports delay in the fields of South Sudan Attached Territory. Ten items in the questionnaire were analyzed. The results revealed that the main causes were distance, large districts, lack of banking systems, and lack of training. The results had a mean range between 3.18 and 3.78 which is a high level, and a standard deviation score between 1.257-1.492. Further, for items: church members borrowing trust funds, no follow-up from the office, lack of motivation from the headquarters, and inconvenient reporting dates for the district, the means score ranged between 2.49 and 2.91, and the standard deviation score between 1.103-1.372. These findings imply that the latter factors were not the probable causes for the delay in submitting the financial reports. The causes were confirmed through the open-ended question analysis results, which indicated that distance, large districts with many churches, poor communication, and lack of training for local treasurers.

Question three assessed the causes of financial reports inaccuracies in the fields of South Sudan Attached Territory. The results disclosed the following causes: not enough people to verify tithe & offerings, local church reports irregularly, local churches do not render reports, and lack of commitment scored a range of means from 1.91 to 2.87 and a standard deviation score between 1.35 and 1.47 which indicate low to average level as causes of inaccuracies in reports. However, the lack of equipment and tools for verification and lack of training showed a mean range of 3.35 to 3.62 and a standard deviation range of 1.35 to 1.38, which indicates an average to a high level as causes of inaccuracies in reports. These results were reinforced by the results obtained from the open-ended questions, with a percent of cases scoring above 94% that indicated lack of training, lack of information systems, and lack of proper records as major causes of inaccuracies in reports. The reasons for inaccuracies were due to lack of training, lack of information systems (equipment and tools), and lack of proper records, with the mean score of 3.35-3.62 translated as average to high-level causes of inaccuracies in reports. Benson and Tribe (2008) stated that information systems are the right tools to prepare quality financial reports.

Question four examined the correlation between the accuracy and timeliness of the financial reports in the fields of South Sudan Attached Territory. The findings indicated a positive, rather than a negative, relationship between timeliness and accuracy ($r = 0.37$ and p-value of 0.006). Thus, it was found that as the level of timeliness increases, so does the level of accuracy. However, the correlation coefficient showed a weak correlation.

Question five focused on the correlation between the quality of financial reports and the decision-making effectiveness in the South Sudan Attached Territory. It was found that there is a positive and significant relationship between the quality of financial reports and decision-making effectiveness, with a correlation coefficient of 0.29 and a p-value of 0.04. Another analysis was done to measure the relationship between the quality of the financial reports and the sub-variables of decision-making effectiveness. It was found that the quality of the financial reports had a positive but weak significant relationship with decision commitment but no relationship with either decision confidence or decision satisfaction.

Question six proposed a strategy that should be used to address the issues the findings in five research questions unveiled. Four issues were identified: large districts with many churches, poor communication between churches and the fields, poor quality reports, and lack of awareness of the importance of quality reports. The proposed strategy was adapted from AMC Governance Solutions model (2022).

Conclusion

Although the findings revealed that timeliness scored a mean ranging from 4.00-4.16 and a standard deviation range of 1.10-1.14, indicating reasonable timeliness in reporting, there is still room for improvement in the timeliness of financial reports in the South Sudan Fields and Attached Territory. Further, several causes of delay in financial reporting need to be addressed. Regarding inaccuracies, more effort must be exerted to achieve a higher level of accuracy in financial reporting. The findings disclosed that there is a need to exert effort on addressing the issues of training, provision of equipment and tools (information systems related to finance reporting), and availing proper records to local churches for them to be able to provide accurate reports to the fields. The findings also contradict the belief that there is a tradeoff between timeliness and accuracy, meaning that timeliness must be sacrificed for more accuracy and vice versa. Instead, the findings show that a positive relationship between timeliness and accuracy is possible. Indeed, with the help of new information technology, there is reason to believe that timeliness and accuracy can be achieved at a reasonable level.

The findings also indicate a positive correlation between the quality of financial reports and decision-making effectiveness. Thus it can be concluded that financial decision-making can become more effective if they are sourced from the correct reports coming from the local churches. Further, the findings show that a higher level of decision commitment is associated with a higher level of quality of financial reports. It can be concluded, therefore, that decision-makers are more willing to commit to the decisions taken if the quality of the reports upon which they base their decision is high.

Recommendations

Based on the study findings, the following recommendations were proposed to the executive board members, the pastors, and the local church treasurers of the Seventh-day Adventist Church in South Sudan.

Recommendations to the administration of the Fields

1. The administration of the Fields should provide convenient means of transport to district pastors and local church treasurers to cut down complaints about the distance. For example, provide bicycles/motorcycles.
2. The administration of the Fields should provide tithe and offering envelopes, receipt books, remittance books, and journal books to the local churches to properly record the tithes and offerings.
3. The administrations of the Fields should re-organize the large districts into small size districts to reduce the dispersion of churches and make them manageable for district Pastors/leaders for effective reporting.

4. The administration of the Fields should schedule quarterly or semiannual, or annual trainings for local church treasurers, elders, and deacons/deaconesses on financial reporting.
5. The administration of the Fields should provide finance information system tools such as laptops with Peachtree or QuickBooks software or any other locally developed technologically advanced devices to the districts to help them produce accurate and timely reports.
6. The administration of the Fields should find ways to incentivize the local church treasurers to produce timely and accurate reports in order to motivate the latter.
7. The administration of the Fields should communicate clearly to the local churches that they expect timely and accurate financial reports.

Recommendations to the Pastors

1. Pastors should plan and provide training to the church leaders with the help of higher administration in providing accurate and timely financial reports. They should invite the Field treasury team to help train local church treasurers in areas of their concern.
2. With clear directives from Field treasury department, pastors should ensure that local churches respect deadlines for reporting trust funds on time every month. They should get confirmation from the treasury department of the Field that their churches have done the reporting and the remittance before or on cutoff dates.
3. Pastors should be keen to elect qualified church treasurers and be guided by the job description for local church treasurers provided by the Field Treasurer. Pastors should obtain and share such documents before the local church

election time so that the document and specifications from the Church Manual help the nominating committee decide who should be the best fit for the office of the church treasurer.

Recommendations to the Local Church Treasurers

1. Local church treasurers should ensure that proper records for tithe and offerings are obtained since they are availed for free by the Field office. Documents such as tithe and offerings journal books, cash receipt books, giving envelopes, and remittance forms should be used at all times to ensure proper documentation and reporting.
2. Local church treasurers should prepare and summit trust fund reports on time to the field. With the help of the church pastor, church treasurers should also share a summary financial report with the members in a church business meeting every quarter to increase members' trust, faithfulness, and giving.
3. In liaison with the stewardship department of the Fields, local church treasurers should organize training on the correct manner of returning tithe and giving offerings, emphasizing the importance of using the envelopes and getting receipts to ensure accountability and transparency.

Suggestions for Future Research

This study focused on the quality of financial reports and their correlation with decision-making effectiveness. However, the sample size was relatively small, and there is a possibility that the complete picture of the situation was not obtained. Further research could be conducted using the same variables but with a much larger sample to confirm the findings. This study used only a correlation analysis; further study could extend the analysis to analyze the effect of the quality of the financial reports on decision-making effectiveness. Also, further research studies can use a specific field as a case study to gain an in-depth understanding of other parameters not captured in this study. Also, further studies could be conducted to include the board members’ knowledge and interpretation of the financial reports as a moderating variable between the quality of the financial information and the effectiveness of decision-making.

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APPENDIXES

APPENDIX A

Correspondence

AUA

Adventist University of Africa

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Location:
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September 05, 2022

ATTESTATION

To whom it may concern:

This is to attest that KUBACH GIEL GATLUAK is a regular student admitted to the Master of Business Administration program, Department of Social Sciences, Adventist University of Africa.

The student has completed his coursework and is at the final stage of the thesis writing, which is the last requirement towards the obtention of the MBA degree.

Any assistance that can be given to him to facilitate the speeding up of this last milestone will be greatly appreciated.

Sincerely,

Marie-Anne Razafiarivony, PhD
Associate Professor of Management
MBA Program Coordinator
Email: razafiarivonym@aua.ac.ke

Informed Consent Form

Dear Study Participant:

You are being asked to participate in a research study entitled: "Quality of Financial Reports and its Correlation with the Decision-Making Effectiveness of Selected Fields of Seventh-day Adventist Church in South Sudan." The purpose of this study is to investigate whether the timeliness and accuracy of financial reports correlate with the decision-making effectiveness of executive boards in three Fields and the Union of Seventh-day Adventist Church in South Sudan.

In order to participate in the study, you will be asked to fill out a questionnaire that will take approximately 25 -30 minutes. Your participation in this study is voluntary. If you sign the bottom of this Form, it means that you are giving your consent to participate in the study. You will NOT write your name on the questionnaire, and this Form is separate from the questionnaire—this ensures that your identity will not be revealed. No one other than the research team will have access to the data, and all data will be kept on a password-protected computer.

If you do not want to participate in the study, do not begin filling out the questionnaire or participating in other research activities. If you start to fill out the questionnaire and decide you do not want to participate, stop filling it out and give it to the researcher. There is no penalty for not participating, and your questionnaire will not be used.

If you participate, you will contribute to knowledge that will resolve low-quality financial reports and the ineffectiveness in financial decision-making resulting from such problems in the Fields of the Seventh-day Adventist Church in South Sudan.

There are no identifiable risks in your participation in the research. The researcher will answer any questions you have about the study, and you should ask them now.

If you have complaints or concerns about this research, please contact the coordinator of research at the Adventist University of Africa via e-mail<ganuj@aua.ac.ke>

Thank you.

Kubach Giel Gatluak

Student, MBA Program
Adventist University of Africa

By signing below, I agree to participate in this research.

Signature: ____________________________________ Date: ____________

APPENDIX B

Questionnaire

<u>SECTION I: Demography</u>

Please indicate by ticking (with a √) the best option that describes you.

1. What is your role as a user of financial statements?
   a. President [ ]
   b. Executive Secretary [ ]
   c. Treasurer [ ]
   d. Executive Committee/Board Member [ ].
2. How many years have you served in the role mentioned above?
   a. 1 – 3yrs [ ]
   b. 4 – 6yrs [ ]
   c. 7yrs and above [ ]
3. Gender?
   a. Male [ ]
   b. Female [ ]
4. Which range does your age fall within?
   a. Under 30yrs [ ]
   b. 31- 40yrs [ ]
   c. 41 – 50yrs [ ]
   d. 51 and above [ ]
5. What is your level of education?
   a. Certificate [ ]
   b. Diploma [ ]
   c. Degree [ ]
   d. Master's Degree [ ]
   e. Ph.D. [ ]

SECTION II: Timeliness and Accuracy of Financial Reports

Indicate (with a √) how often the reports provided for decision-making are a) timely and b) accurate

Never = 1 Seldom = 2 Sometimes = 3 Frequently = 4 Always = 5

#		*1*	*2*	*3*	*4*	*5*
	Timeliness and Accuracy					
1.	Financial reports are prepared on time as planned.					
2.	The financial reports are provided when needed when financial decisions are made					
3.	The data entered to prepare the financial reports are accurate.					
4.	There are no errors in the reports produced					

SECTION III: Causes for Delay and Inaccuracy of Reports

Please indicate by ticking (with a √) the best option that describes your agreement or disagreement with the statements below.

Strongly Disagree = 1 Disagree = 2 Neither agree nor disagree = 3 Agree = 4 Strongly Agree = 5

#		*1*	*2*	*3*	*4*	*5*
	Causes for delay					
1	There are too many churches in the district					
2	The churches are far from each other					
3	The office/bank is far from the churches					
4	Reporting dates not convenient for the district					
5	Lack of Motivation from the office					
6	No proper follow up from the office					
7	Lack of training in the treasury department of the local church					
8	Church members borrow from the church treasurer					
	Causes for lack of accuracy					
9	There are not enough people to help in verifying tithe & offerings					
10	The local church reports tithes and offerings in an irregular manner					
11	The local church does not report the tithe and offerings					
12	Lack of Commitment of the local church treasury personnel to their duties					
13	Lack of equipment and tools to verify the accuracy in a systematic manner					
14	Lack of training of the treasury department personnel of the local church					

SECTION IV: Effective Decision-making

Please indicate by ticking (with a √) the best option that describes your agreement or disagreement with the statements below.

Strongly Disagree = 1 Disagree = 2 Neither agree nor disagree= 3 Agree = 4 Strongly Agree = 5

#		***1***	***2***	***3***	***4***	***5***
	Confidence					
1	I am confident about my arguments during the decision-making process.					
2	I am confident about my conclusion during the decision-making process					
3	I am confident about my vote during the decision-making process					
	Satisfaction					
4	I feel satisfied with the decision-making process					
5	I am satisfied that all the options have been analyzed during the decision-making process					
6	I am satisfied with the effort put in by all my colleagues during the decision-making process					
7	I am satisfied with the decision taken					
	Commitment					
8	I am committed to the decision taken					
9	I am committed to the task that is attached to the decision taken					
10	I am committed to the stand I took during the decision-making process					

SECTION V: Possible Causes for Delay and Inaccuracy of Financial Reports
Please answer questions# 11 and 12 below in the spaces provided to the best of your knowledge.

11. What are the three possible causes that you think contribute to the delay in submitting the tithe and offerings report to the field headquarters?

____
____
____

12. What are the three possible causes you think contribute to producing inaccurate financial reports?

____
____
____
____

APPENDIX C

Statistical Analyses

Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	51	92.7	92.7	92.7
	Female	4	7.3	7.3	100.0
	Total	55	100.0	100.0	

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Under 30years	22	40.0	40.0	40.0
	31 - 40 years	13	23.6	23.6	63.6
	41 – 50 years	14	25.5	25.5	89.1
	51 years & above	6	10.9	10.9	100.0
	Total	55	100.0	100.0	

Crosstabulation for Age and Years of Service

		Years of service			
		1-3	4-6	7 above	Total
Age	Less than 30 years old	13	6	3	22
	%	59%	27%	14%	100%
	31 – 40 years old	9	2	2	13
	%	69%	15%	15%	100%
	41 – 50 years old	7	2	5	14
	%	50%	14%	36%	100%
	More than 51 years old	1	0	5	6
	%	17%	0.0%	83%	100%

Years of service

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 -3years	30	54.5	54.5	54.5
	4 – 6 years	10	18.2	18.2	72.7
	7years & above	15	27.3	27.3	100.0
	Total	55	100.0	100.0	

Position

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	President	8	14.5	14.5	14.5
	Executive Secretary	8	14.5	14.5	29.1
	Treasurer	12	21.8	21.8	50.9
	Executive Committee Member	27	49.1	49.1	100.0
	Total	55	100.0	100.0	

Education Level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Certificate	17	30.9	30.9	30.9
	Diploma	9	16.4	16.4	47.3
	Degree	25	45.5	45.5	92.7
	Master's	3	5.5	5.5	98.2
	Ph.D.	1	1.8	1.8	100.0
	Total	55	100.0	100.0	

Descriptive Statistics of Timeliness and Accuracy of Financial Reports

	N	Minimum	Maximum	Mean	Std. Deviation
Reports are Timely	55	2	5	4.16	1.102
Reports Available for Decision-making	55	1	5	4.00	1.139
Reports Data accurate	55	1	5	4.02	1.063
No errors in Reports	55	1	5	3.35	1.205
quality	55	1.67	5.00	3.7879	.84221
	55				

Descriptive Statistics for Causes of Delay

	N	Minimum	Maximum	Mean	Std. Deviation
Too many churches in the district	55	1	5	3.18	1.492
Distance between Churches is far	55	1	5	3.78	1.257
The office/bank is far	55	1	5	3.75	1.417
Inconvenient reporting dates for the district	55	1	5	2.91	1.365
Lack of motivation from the office	55	1	5	2.49	1.103
No follow Up by office	55	1	5	2.55	1.274
Lack of training	55	1	5	3.47	1.372
Church members borrow trust fund	55	1	5	2.53	1.372

Descriptive Statistics for Causes of Inaccuracies

	N	Minimum	Maximum	Mean	Std. Deviation
No enough people to verify tithe & offerings	55	1	5	2.65	1.468
Local church reports irregularly	55	1	5	2.67	1.441
Local churches do not render report	55	1	5	1.91	1.309
Lack of Commitment	55	1	5	2.87	1.402
Lack of equipment and tools for verification	55	1	5	3.35	1.350
Lack of training	55	1	5	3.62	1.381

Correlations between Timeliness and Accuracy

		Timeliness	Accuracy
Timeliness	Pearson Correlation	1	.368**
	Sig. (2-tailed)		.006
	N	55	55
Accuracy	Pearson Correlation	.368**	1
	Sig. (2-tailed)	.006	
	N	55	55

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations Between Decision-Making Effectiveness and Quality

		Decision-making Effectiveness	Quality
Decision-making Effectiveness	Pearson Correlation	1	.285*
	Sig. (2-tailed)		.035
	N	55	55
Quality	Pearson Correlation	.285*	1
	Sig. (2-tailed)	.035	
	N	55	55

*. Correlation is significant at the 0.05 level (2-tailed).

Correlations

		quality	DMCONF	DMSATIS	DMCOMMIT
quality	Pearson Correlation	1	.227	.250	.294*
	Sig. (2-tailed)		.096	.066	.029
	N	55	55	55	55
DMCONF	Pearson Correlation	.227	1	.620**	.501**
	Sig. (2-tailed)	.096		.000	.000
	N	55	55	55	55
DMSATIS	Pearson Correlation	.250	.620**	1	.551**
	Sig. (2-tailed)	.066	.000		.000
	N	55	55	55	55
DMCOMMIT	Pearson Correlation	.294*	.501**	.551**	1
	Sig. (2-tailed)	.029	.000	.000	
	N	55	55	55	55

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Timeliness challenges Frequencies

		Responses N	Responses Percent	Percent of Cases
Timeliness challenges	Distance	52	35.1%	94.5%
	Communication	54	36.5%	98.2%
	Commitment	42	28.4%	76.4%
Total		148	100.0%	269.1%

a. Dichotomy group tabulated at value 1.

Accuracy challenges Frequencies

		Responses N	Responses Percent	Percent of Cases
Accuracy challenges	Training	50	33.1%	94.3%
	Info systems	51	33.8%	96.2%
	Sources	50	33.1%	94.3%
Total		151	100.0%	284.9%

a. Dichotomy group tabulated at value 1.

Reliability Statistics for Confidence

Cronbach's Alpha	N of Items
.628	3

Reliability Statistics for Satisfaction

Cronbach's Alpha	N of Items
.735	4

Reliability Statistics for Commitment

Cronbach's Alpha	N of Items
.547	3

CURRICULUM VITAE

KUBACH GIEL GATLUAK

"I want to, every day, do something meaningful, something creative, and something generous." Kubach Giel

PERSONAL INFORMATION

Name:	Kubach Giel Gatluak Jok
Date of Birth:	01/01/1984
Place of Birth:	Bentiu, Unity State - South Sudan
Sex:	Male
Nationality:	South Sudanese
Marital Status:	Married
Current Location:	Renk, South Sudan
Current Position:	Treasurer/Chief Finance Officer
Company/Organization:	North-Central Upper Nile Field of Seventh-day Adventists
E-mail Address:	jbright426@gmail.com
Cell Phone. No.:	+211 918910706/+211926992611

PERSONAL PROFILE

I am a dynamic, dedicated, and motivated accounting professional who has gained nine years of experience in financial accounting management for the Greater Upper Nile Field, Greater Equatoria Field, and recently for the North-Central Upper Nile Field of the Seventh-day Adventist Church in South Sudan. I am exceptionally focused on integrity, building and maintaining ethical and professional financial practices, provide leadership and guidance on strategic and technical financial operations. I have effective interpersonal communication abilities, planning, problem-solving, decision-making, and mentoring skills.

WORK EXPERIENCE

North-Central Upper Nile Field of SDAC

January 2021 – Present Treasurer/CFO Renk, South Sudan

I am in charge of all North-Central Upper Nile Field (NCUF) funds/assets, run the field's financial affairs, and provide financial guidance. As a finance manager, I work with the Executive Director and Executive Secretary in managing the Field and report to the Field Executive Committee/Board of Directors and the constituency. I authorize purchases, payments, leases, and contracts per approved budget/Board Actions. I also conducted training on financial reporting, posting, reconciliations, and work ethics. I am committed to ensuring funds are being used responsibly to support the mission and goals of the NCUF.

Greater Equatoria Field of SDAC

June 2017 – December 2020 Treasurer/CFO Juba, South Sudan

I was in charge of all Greater Equatoria Field (GEF) funds/assets, ran financial affairs of the field, and provided financial guidance. As a manager in charge of finances, I worked with the Executive Director and Executive Secretary/Human Resource Manager in the management of the Field and reported to the Field Executive Committee/Board of Directors and the constituency. I authorized purchases, payments, leases, and contracts as per approved budget/Board Actions. Further more, I supervised junior finance officers who worked under my jurisdiction. I also conducted training on financial reporting, posting, and reconciliations. I was committed to ensuring that funds were used responsibly to support the mission and goals of the GEF.

Greater Upper Nile Field of SDAC

June 2014 – May 2017 Treasurer/CFO Malakal, South Sudan

I was responsible for all Greater Upper Nile Field funds/assets, handled all the financial affairs of the field, and provided financial guidance. I worked closely with the Executive Director and Executive Secretary in the management of the Field and reported to the Field Executive Committee/Board of Directors and the constituency. I authorized purchases, payments, leases, and contracts as per the approved budget. I was committed to ensuring that funds were used responsibly to support the mission and goals of the GUNF and the Seventh-day Adventist Church as stipulated.

Greater Upper Nile Field of SDAC

March 2013 – May 2014 Accountant Malakal, South Sudan

Reporting to the Treasurer/Chief Financial Officer, I applied accounting principles and procedures, analyzed financial information, prepared accurate and timely financial reports/statements, and ensured that appropriate accounting controls were followed.

Future Basic School of SDAC

Feb 2008 – Aug 2009 Headmaster Bentiu, Sudan

As the headmaster, I was in charge of the strategic management of the school, ensuring that the school was competitive in delivering quality education based on Seventh-day Adventists' philosophy of education.

TRAINING

February, 2019	SunPlus Training for 14 days at SSAT
July, 2017	SunPlus Training for 7 days at SSAT
March-August, 2003	Secretarial Training for 6 months at Young Men Christian Association (YMCA), Khartoum, Sudan

EDUCATION

July 2013 – In progress	Master of Business Administration, Accounting Option The **Adventist University of Africa, Nairobi, Kenya**
Fall 2009 – Fall 2012	Bachelor of Business Administration, Accounting **Middle East University, Beirut, Lebanon**
June 2007 – April 2008	Sudan School Certificate (SSC), Arts and Social Sciences Option **Bentiu Secondary School**, **Bentiu, Sudan**

COMPUTER SKILLS

Microsoft Office tools/Accounting Software	**Proficiency Level**
1. MS Word, Excel, PowerPoint, Excess, Publisher	Excellent
2. SunPlus (Sun-systems) Financial Software	Excellent

LANGUAGES

1. English	(Written and Spoken)	Fluent
2. Arabic	(Written and Spoken)	Fluent
3. Nuer	(Written and Spoken)	Mother Tongue

REFEREES

1. Maqsood Yagub, Treasurer, Pakistan Union Section

   Contact: yaqubmaqsood@hotmail.com

2. Gak Ngaw Nyoat, Executive Secretary, North-Central Upper Nile Field

   Contact: gakgunf72@gmail.com

3. Dani Harelimana, Treasurer/Finance Director, Seventh-day Adventist Church in South Sudan

   Contact: harelimana1@yahoo.fr