

2021

## Effective Decision-Making Strategies That Support Long-Term Sustainability in Nondenominational Churches

Andre Paul Davis Jr.  
*Walden University*

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# Walden University

College of Management and Technology

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Andre Paul Davis Jr.

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Review Committee

Dr. Rollis Erickson, Committee Chairperson, Doctor of Business Administration Faculty

Dr. Tim Truitt, Committee Member, Doctor of Business Administration Faculty

Dr. Deborah Nattress, University Reviewer, Doctor of Business Administration Faculty

Chief Academic Officer and Provost  
Sue Subocz, Ph.D.

Walden University  
2021

Abstract

Effective Decision-making Strategies That Support  
Long-Term Sustainability in Nondenominational Churches

by

Andre Paul Davis Jr.

MBA, University of Phoenix, 2011

BS, Norfolk State University, 1993

Doctoral Study Submitted in Partial Fulfillment  
of the Requirements for the Degree of  
Doctor of Business Administration

Walden University

March 2021

## Abstract

Ineffective financial decision-making has frequently led to nondenominational church failures and contributes to 4,000 to 8,000 churches closing each year in North America. Grounded in stewardship theory, the purpose of this qualitative multiple case study was to explore effective financial decision-making strategies in nondenominational churches that support long term sustainability. Participants were 10 church leaders who successfully used financial decision-making strategies to support long-term sustainability in Central North Carolina was used for this study. Data were collected from semi structured interviews and internal church documents relating to church leadership's financial decision-making and analyzed using thematic analysis. Four themes emerged: budgeting and financial management, leadership development, mission focused, and community trust. A key recommendation is using integrated financial management information systems to create effective budgeting and financial management plans. The implications for positive social change include long-term support to communities through programs designed to improve quality of life, community improvement, and local economic growth.

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## Dedication

I dedicate this doctoral study to my grandparents, Harrison P. Davis Sr., Willie Lou Davis, Rosa Wiggins, and John T. Wiggins. I am standing on the foundation that you established for our families. Rest in Peace. To my parents, Andre P. Davis Sr. and Elsie M. Davis, for the many sacrifices you both made over the years. To my wife, Angela D. Davis, who has been nothing short of amazing in my life. And to my children, Andre P. Davis III, Madison N. Davis, Jaden M. Davis, and Bryia Huskey, from whom I receive joy loving, fathering, and mentoring through life.

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Finally, I thank my chair Dr. Rollis Erickson, and rest of my committee, Dr. Tim Truitt and Dr. Nattress, who guided me through the doctoral process.

Andre Paul Davis Jr.

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## Section 1: Foundation of the Study

### **Background of the Problem**

For many years, there has been a growing concern that churches lack internal controls, inadequate accounting systems, and expertise and commitment to financial management (Carnegie & Napier, 2017; Yahanpath et al., 2018). Churches' primary sources of funding are private donors, government, commercial incomes, benevolence contributions, and gifts (Lee & Shon, 2018). Churches function like social services providing programs to communities that improve quality of life (Agyei-Mensah, 2016; Gachoka et al., 2019). In fact, churches have helped balance the sociocultural, political, and economic landscapes of their communities (Cordery, 2019; Nielsen et al., 2019). The Performance management by churches, however, has contributed to the lack of legitimacy and sustainability, lack of preservation of stakeholder expectations, and the lack of ability to attract new resources (Gamble & Beer, 2017).

Churches are like social enterprise organizations functioning on a macro level, they fill "institutional voids" in terms of existing societal issues (Hoogendoorn, 2016). On a micro level, churches function like quasi-governmental agencies in terms of welfare provision and employment opportunities (Griffiths et al., 2013; Hoogendoorn, 2016). Nondenominational churches have no affiliation as to denomination or association of churches and each local congregation is independent, autonomous, and fully self-supporting financially (USAchurch.org, 2018).

### **Problem Statement**

Ineffective decision-making by church leaders partially contributes to 4,000 to 8,000 churches closing each year in North America (Brauer, 2017; Cafferata, 2017). Approximately 66.2% of church congregations facilitated an event to discuss how to improve the management of their congregation's finances (Mundey et al., 2019). The general business problem is that church leaders' ineffective financial decision-making has frequently led to church failures. The specific business problem is that some nondenominational church leaders lack the strategies that are needed to support effective decision-making for long-term sustainability.

### **Purpose Statement**

The purpose of this qualitative, multiple case study was to explore what strategies nondenominational church leaders use to support effective decision-making for long-term sustainability. Queiros et al. (2017) and Zyphur and Pierides (2017) stated that qualitative studies need a purposive sample of participants who have direct knowledge of the phenomenon and thus can answer the research question. Therefore, the population consisted of leaders from five nondenominational churches in Central North Carolina who had successfully used strategies to support effective decision-making. The results of this study could aid nondenominational church leaders in creating effective strategies for long-term sustainability; these decisions, in turn, would allow the churches to offer long-term support to their local communities.



### **Nature of the Study**

The focus of this study was to explore the strategies church leaders use to support effective decision-making ability in nondenominational churches in Central North Carolina. Of the three methods used for research—qualitative, quantitative, and mixed methods—Yin suggested using a qualitative, multiple case approach to gain insight into complex and partially documented phenomena, and to explore, in-depth, the lived experiences of the participants (Yin, 2018).

Researchers use the quantitative method of a statistical analysis based on the categorization and frequency of responses of participants in a study (Yiasemidou et al., 2017). But because I did not need statistical analysis to explore how nondenominational church leaders use effective decision-making strategies, the quantitative approach was not an option. Researchers use mixed methods in an explanatory sequential design to integrate both qualitative and quantitative design to answer research questions (Levitt et al., 2018). But because of the quantitative component with statistical analysis, the mixed-method design was not an option. Researchers use the qualitative method to obtain insights from interviewing participants who experience a phenomenon (Zyphur, 2019; Zyphur & Pierides, 2017). Thus, I selected a qualitative research method. An in-depth understanding of the participants' workplace experiences was required to address the research question.

Yin (2018) stated that a multiple case study design is useful in exploring the lived experiences of the participants in a bounded system. Thus, I conducted semi structured interviews, conducted observations, and reviewed financial documents from participants'

churches. Ethnography is the observation of different sociocultural groups and their activities (Rapp, 2017). Ethnography was not an option as exploring social-cultural groups and activities were not relevant for this study. Adams and Van Manen (2017) defined phenomenological research as an exploration of an individual's experience as lived by that individual in that lived moment. Marshall and Rossman (2016)) said that phenomenological design constitutes a thorough investigation of how people perceive a phenomenon. Due to its subjectivity, phenomenological design was not a good choice for exploring solutions to business problems.

### **Research Question**

The purpose of this qualitative multiple case study was to explore what strategies nondenominational church leaders use to support effective decision-making for long-term sustainability. The multiple case study design addressed the following central question: What strategies do nondenominational church leaders use to support effective decision-making for long-term sustainability?

### **Interview Questions**

This multiple case qualitative study focuses on the following subquestions:

1. What decision-making strategies did you use for long-term sustainability?
2. How do you measure effective financial decisions?
3. How did you evaluate organizational needs to develop and meet budgets?
4. What motivated you to make effective financial management decisions?
5. How did your decision-making relate to the overall purpose of the church beyond financial sustainability?

6. How did your decision-making maximize or protect stakeholder interest?
7. Is there any additional information you would like to share for this study?

### **Conceptual Framework**

The conceptual framework for this study was stewardship theory, developed in 1991 by Donaldson and Davis, who noted that managers would act as responsible stewards of the assets they control on behalf of key stakeholders within an organization. Key constructs of the theory are: (a) focusing on the collective or social goals and not by self-interest, (b) seeking conditions for effective stewardship, (c) maintaining some purpose beyond making a profit, and (d) protecting stakeholder's investment through firm performance.

A steward focusing on the collective interest over self-interest is a key construct of stewardship theory; stewards seek to identify and understand the qualities and conditions necessary for effective stewardship (Donaldson & Davis, 1991). Church leaders are involved in financial decision-making as a key function and are motivated by the needs of key stakeholders within the organization and not by self-interest (Nijhof et al., 2019). Consequently, this theory supports leaders deciding what is in the best interest of the group, which is what motivates stewards. Neubaum et al. (2017) and Madison et al. (2016) were both proponents of stewardship theory. Neubaum et al. (2017) noted that a stewardship climate develops when individuals share their organization's behaviors and values around stewardship as a way of functioning within the organization. In a similar vein, Madison et al. (2016) said that followers' attitudes mirror that of leadership and a sense of acting in the best interest of followers over generating profit. Finally, stewards

seek the approval of key stakeholders within an organization on their decision-making abilities and try to ensure the best outcomes possible (Nijhof et al., 2019). I used stewardship theory in this study to examine what and how effective decision-making strategies by nondenominational church leaders supported long-term sustainability.

### **Operational Definitions**

Several definitions will help in understanding this research.

*Asset orchestration:* The ability to recognize change in an organization and reallocate organizational resources to mitigate loss and ensure organizational success (Badrinarayanan et al., 2019).

*Ecclesiastical polity:* The governmental and operational structure of a church.

*ESG:* A non-financial system of scoring created to include environmental, social, and governance used to determine whether an organization is a good investment (Nijhof et al., 2019; Rezaee, 2018).

*Internal controls:* Address the risk of financial management processes and provide assurances to all donors that church assets are protected (Gachoka et al., 2019).

*One-source-funding:* Organizations that obtain their finances by using one source (Lee & Shon, 2018).

*Stewardship climate:* Develops when individuals share their organizations' behaviors and values around stewardship as a way of functioning within the organization (Neubaum et al., 2017).

*Stewardship orientation:* The use of long-term forecasts by an organization's leaders, which could determine its success or failure (Nijhof et al., 2019).

*Triple bottom line:* The triple bottom line defines an organizations' long-term focus on not only economic performance but also the environmental and social performance of their organizations (Bansal & Song, 2017; Nijhof et al., 2019).

### **Assumptions, Limitations, and Delimitations**

#### **Assumptions**

I initially assumed that some nondenominational church leaders' failures were solely due to misallocation of resources. Similarly, I believed that nondenominational churches with large budgets and memberships achieved their budget year organizational goals. In addition, participants would provide honest and detailed information about their lived experiences.

#### **Limitations**

Limitations are uncontrolled barriers that emerged and affect the outcomes of research studies (Queiros et al., 2017). One limitation was that participants would answer questions about their churches' strategic financial plans. Also, nondenominational church leaders who were unwilling to provide information about their organization's financial processes could also be a limitation. In an effort to address these limitations I shared with participants how the research could help other nondenominational churches, nonprofits, and for-profit business leaders in developing effective decision-making strategies that could lead to long-term sustainability.

#### **Delimitations**

Delimitations narrow the scope of the research study (Taylor et al., 2017). This study was delimited to the leaders of five nondenominational churches in Central North

Carolina. This scope affected the ability to use the results for nondenominational churches in other geographic locations due to the size of the region selected for the study, and the size of the churches selected for the study. Finally, interviewing only nondenominational church leaders of five nondenominational in Central North Carolina and not including other qualified participants in the research are delimitations.

### **Significance of the Study**

This study could have value to nondenominational church leaders in learning how to make effective decisions for long-term sustainability. The study could contribute to business practices by helping church leaders identify multiple financial sources such as private donations, government funding, and for-profit business opportunities; develop effective financial management processes, reduce misallocation of funds, and improve the relationship between churches and stakeholders inside and outside the organization (Agyei-Mensah, 2016; Gachoka et al., 2019). The results of this study could offer long-term support to local communities through programs designed to improve quality of life (Chen & Weng, 2017; Tagai et al., 2017).

### **A Review of the Professional and Academic Literature**

Exploring the effective decision-making strategies that nondenominational church leaders use to support long-term sustainability—this was the purpose, central theme, and objective of this qualitative, multiple case study. In the literature review I examined peer-reviewed articles and other scholarly sources relevant to the research question: What strategies do nondenominational church leaders use to support effective decision-making that supports long-term sustainability? I accessed the following databases: Business

Source Complete/Premier, Emerald Management Journals, and SAGE Premier (formerly listed as Management & Organizational Studies: SAGE). I used the following keywords: *decision-making, financial management, church budgeting, strategic management, strategic leadership in churches, and sustainability*. I found few sources in the professional and academic literature on the topics of decision-making strategies and long-term sustainability, so I expanded the search to include *non-profit organizations*. More than 88% of the sources contained in the literature review were peer-reviewed and 97% were published between 2017 and 2020. (See Table 1.)

I also used church websites to gather data for this study. They helped determine the various types of churches in Central North Carolina, and allowed me to categorize their sizes based on membership numbers.

The following topics were covered: stewardship theory, the evolution of stewardship theory, support and non-support for the theory, and a comparison of stewardship theory) to other theories. The literature review included stewardship theory (ST) and the constructs related to ST, especially how the constructs inform the decision-making ability of leaders as they focus on the collective over self-interest. In addition, the review included the evolution of ST, an analysis of ST as it compares to agency theory (AT), dynamic managerial capability theory (DMCT), and stakeholder theory (SHT). Moreover, there is an analysis of the leadership concepts of knowledge stewardship (KS) and shared leadership (SL) in comparison to stewardship theory.

Table 1

*Literature Review Sources by Year of Publication*

Literature type	Older than 5 years	2017	2018	2019	2020	Total %	Total
Peer-reviewed articles	20	52	37	42	6	97	157
Nonpeer-reviewed articles	2	0	0	0	0	2	2
Books	1	0	0	0	0	1	1
Other	0	0	0	0	0	0	0
Total	22	52	37	42	6	100	160

Knowledge stewardship links knowledge management and organizational learning and SL; links shared decision-making responsibility to transparency and organizational growth. Analyses of decision-making strategies church leaders use to support long-term sustainability follows and provide published research on perceptions connected to the business application. The investigation related to the business application includes decision-making and the link between resource allocation and trend analysis in creating forecasting models to strengthen decision-making by leaders. In addition, financial management, and the use of technology for business management in churches to increase the validity of financial processes and provide key stakeholders with reliability in asset management and fund allocation. Church budgeting, strategic management, and an evolution of the leadership model of nonprofits (NPOs); sustainability and performance measures and the necessity to use a performance management system that encompasses the complexity of NPOs' organizational structure and achievement of societal mandates.



## **Stewardship Theory**

The stewardship theory developed by Donaldson and Davis (1991), stated that managers would act as responsible stewards of the assets they control on behalf of key stakeholders within an organization. In the past, researchers have employed (AT) when exploring leadership behaviors and accountability (Keay, 2017; Zollo et al., 2019). Agency theory describes leaders as individuals who make decisions out of self-interest and not the collective (Jensen & Meckling, 1976). Therefore, ST developed as an alternative to agency theory (Subramanian, 2018). Some researchers suggested that stewardship theory is still developing but could, with additional research, move toward a more practical application like agency theory (Keay, 2017; Zollo et al., 2019).

The key constructs underlying ST are (a) collective over self-interest, (b) effective stewardship, (c) purpose beyond profit, and (d) protecting stakeholders (Donaldson & Davis, 1991). Leaders with a stewardship focus are motivated by and make decisions based on the needs of stakeholders and not self-interest (Donaldson & Davis, 1991). Nijhof et al. (2019) and Wilden et al. (2017) posited that leaders with a stewardship focus motivation align with organizational goals and make decisions that benefit stakeholders. Stewardship theory supports the conceptual framework for this study as church leaders need effective decision-making ability to obtain and allocate resources that aid in providing social services to communities in need. Donaldson and Davis (1991) suggested that organizations operating under the (ST) maintain leadership focused more on accomplishing organizational goals and less on self-interests. Olckers and Koekemoer (2017) said that stewardship occurs when an individual draws a psychological connection

to an organization. Similarly, Belle (2017) described stewardship as a delicate balance between opposing self-interest and guarding the common good.

Stewardship theory fosters an environment of self-regulation by the agent because of shared values with the key stakeholders within an organization (Davis et al., 1997). The stewardship theory was seen in earlier practice as "managerialism," which took shape between 1920 and 1970 as leaders saw themselves as stewards (Keay, 2017). It was much later that the (ST) was further developed by Davis et al. (1997). Zhang et al. (2018) noted that a central tenet of stewardship theory is the trust stakeholders have in their leaders; the theory in turn provides insight into how leaders make decisions based on the need of the collective and not self-interest. Organizational leadership is empowered and expected to lead in a pro-organizational way to increase organizational performance (Subramanian, 2018).

Stewards focus on managing assets (Keay, 2017; Zhang et al., 2018). A leader's ability to manage an organization's assets, whether fixed or intangible assets; could determine the success or failure of an organization and ultimately a leader's success or failure (Apollo, 2020; Gachoka et al., 2019). Fixed assets are anything with a physical body and could include money, buildings, and intellectual property. Intangible assets are non-physical in nature and could include values and culture, implied knowledge and skills, or process management (Osinski et al., 2017). Church leaders oversee the assets of their organizations and use their skills and competencies in the areas of decision-making, financial management, planning, budgeting, and providing direction for their organizations to become sustainable (Agyei-Mensah, 2016; Apollo, 2020).

Stewardship theory postulates that managers are not opportunistic or self-interested individuals (Dominquez-Escrig et al, 2018; Dumay et al., 2019). Stewards' motivation to help the collective is a natural characteristic (Davis et al., 1997; Dumay et al., 2019). Stewards use the power gained by their position because they align with their organizations' mission (Davis et al., 1997; Dumay et al., 2019). Priem et al. (2018) and Dumay et al. (2019) noted that stewards focus on long-term relationship building which shapes their behaviors. Davis et al. (1997) posited that agents who act as stewards over the assets of their organization are functioning as responsible stewards. Stewardship theory, therefore, promotes leaders who are collective focused, personally aligned with their organizations' mission, and engaged in building long-term relationships to move toward completing for organizational goals (Dominquez-Escrig et. al., 2018; Priem et al., 2018).

The following sections are an assessment of these constructs: (a) collective over self-interest, (b) seeking conditions for effective stewardship, (c) purpose beyond profit, and (d) protecting stakeholders (Davis et al., 1997). Table 2 shows an analysis of ST and related theories and theoretical constructs. Table 3 shows characteristics of the chosen theories. These ST constructs support the analysis of different leadership behaviors in the decision-making process as to which strategies to implement in building a sustainable organization.

Table 2

*Theoretical Constructs*

Theories	Constructs
Stewardship	<ol style="list-style-type: none"> <li>1. Focus is on collective not self-interest</li> <li>2. Seek to understand conditions of effective stewardship</li> <li>3. Maintain some purpose beyond making money</li> <li>4. Maximizes or protects stakeholders' investments through firm performance.<sup>a</sup></li> </ol>
Agency	<ol style="list-style-type: none"> <li>1. Additional oversight is needed to resolve conflicts between key stakeholders and agents</li> <li>2. Agent pursues self-interest over the collective</li> <li>3. Exploitation of information asymmetry by leaders who are agency focused.<sup>b</sup></li> </ol>
Dynamic Managerial Capability	<ol style="list-style-type: none"> <li>1. Managerial ability to identify opportunities and threats</li> <li>2. Embracing favorable circumstances and determining what steps to take</li> <li>3. Leaders navigate organizational change by reallocating resources of an organization.<sup>c</sup></li> </ol>
Stakeholder	<ol style="list-style-type: none"> <li>1. Considers stakeholders needs both inside and outside of the organization</li> <li>2. Morals and values are essential in managing an organization.<sup>d</sup></li> </ol>
Knowledge Leadership	<ol style="list-style-type: none"> <li>1. Examination through a deep exploration of self by character conscious leaders to act in a pro-organizational way</li> <li>2. Elaboration calls for character conscious leaders to rediscover their purpose within an organization</li> <li>3. Encapsulation is capturing pro-organizational behavior as a characteristic and not as a matter of situation.<sup>e</sup></li> </ol>
Shared Leadership	<ol style="list-style-type: none"> <li>1. Increased transparency</li> <li>2. Shared knowledge and experiences</li> <li>3. Making decisions together</li> <li>4. Team environment</li> <li>5. Culture of trust</li> <li>6. Mobilize organizations through creating a vision.<sup>f</sup></li> </ol>

*Note.* <sup>a</sup>Davis et al. (1997). <sup>b</sup>Jensen & Meckling (1976). <sup>c</sup>Badrinarayanan et al. (2019). <sup>d</sup>Freeman (1984); Donaldson & Preston (1995). <sup>e</sup>Belle (2017). <sup>f</sup>Pearce & Cogner (2003).

Table 3

*Characteristics of Theories*

	ST	AT	DMCT	SHT
Interests	Alignment of congruence of interests	Conflicts of interest	Changing alignment of congruence of interests	Changing alignment of congruence of interests inside & outside organization
Focus	Serving collective and social goals	Self-interested and self-serving	Serving collective and social goals	Serving stakeholders inside and outside of an organization
Motivation	Intrinsic	Extrinsic	Extrinsic	Intrinsic/extrinsic
Power distance	Low	High	Low	Low
Use of Power	Personal	Institutional	Personal	Institutional
Management style	Bounded self-regulation	External management	Internal management	Internal/external management

*Note.* Schillemans, T. (2013). Moving beyond the clash of interests. *Public Management Review*, 15(4), 541-562.

**Collective over Self-Interest**

The first construct of stewardship theory is collective over self-interest as defined by Davis et al. (1997). The construct refers to a stewards' decision-making focus on the needs and interests of all stakeholders over self-interest. The concept of a steward prioritizing the interest of the collective over self-interest is a primary construct of ST and further postulates that a steward's interests coincide with the interests of key stakeholders within an organization (Donaldson & Davis, 1991; Kostova et al., 2018). Nijhof et al. (2019) said that a stewards' motivation is the need of the collective and not that of self-

interest. Nijhof et al. (2019); and Priem et al., (2018) said that ST supports leaders who have a long-term focus on the interest of the group over self-interest.

Neubaum et al. (2017) and Nijhof et al. (2019) noted that “best interest” of the collective refers to a leader and the collective sharing the same personal responsibility for the long-term wellbeing of an organization. Martin and Butler (2017) and Keay (2017) stated that stewardship is an environment of co-operation and collaboration and those both for-profit and nonprofit organizations contend with the scrutiny of accountability mechanisms. Agency theory, however, has been the lens through which many have viewed financial economics and governance (Nicholson et al., 2017; Seung-Hwan & Harrison, 2017).

The stewardship theory describes leaders as stewards who focus on making the best possible decisions for key stakeholders rather than for their own self-interest (Donaldson & Davis, 1991). Church leaders' effective decision-making strategies are necessary to acquire and allocate the resources for their organizations that could assist in accomplishing organizational goals (Gachoka et al., 2019; Wamba et al., 2017). Dorsey (2016) and Pandya (2019) both posited that churches' goals have more of a societal focus. Additional elements viewed as part of stewardship are trust, transparency, communication, and shared values. Dumay et al. (2019) defined trust as leaders sharing information with stakeholders not shared under normal circumstances. Moreover, both transparency and communication can be linked to stewardship theory as they are important components for information sharing and creating an environment that is conducive for collaboration, cooperation, and collective decision-making (Jiang & Luo,

2018). Davis et al. (1997) argued that leaders would more likely align with their organizations if they identify with their organization's values.

Church leaders' decision-making affects generations, creating the need to carefully manage resources and relationships (Dumay et al., 2019). Church leaders' decisions go beyond personal, organizational, and community interest; moreover, stewardship theory supports the need to be concerned with societal matters and conservation of natural resources (Dumay et al., 2019; Siminica et al., 2019). Stewards need to maintain some sort of pro-social motivation with potential influence from the key stakeholders within an organization (Keay, 2017; Zollo et al., 2019).

Davis et al. (1997) posited that an agent who acts as steward has a collective focus rather than self-interest. Church leaders participate in an organization that attracts like-minded individuals who share many aspects of community life. The transparency and willingness of leaders to communicate issues and non-issues with stakeholders can affect the attitudes of stakeholders (Jiang & Luo, 2018). Church leaders, using a stewardship theory lens, should consider decision-making as a long-term rather than a short-term act (Dumay et al., 2019). Church leaders' decision-making strategies, through an ST lens, should be focused on confronting societal issues and conserving the resources of their churches, communities, and beyond for future church leaders (Dumay et al., 2019; Siminica et al., 2019). Zollo et al. (2019) and Keay (2017) argued that the practical application of agency theory makes it the lens researchers most use within the context of financial economics and governance.

This section focused on providing an assessment of the ST construct of collective over self-interest (Donaldson & Davis, 1991). Leaders who are stewards focus on the long-term well-being of their organizations and foster environments of cooperation and collaboration (Keay, 2017; Martin & Butler, 2017). Leadership decision-making abilities also affect resource acquisition and allocation for their organizations, communities, and future leaders (Dumay et al., 2019; Siminica et al., 2019). The transparent and effective communication by leaders with key stakeholders could influence the support provided by key stakeholders within an organization (Jiang & Luo, 2018; Wamba et al., 2017). Viewing leadership decision-making behaviors through an ST lens provides an additional perspective on leadership accountability in the areas of financial economics and governance (Nicholson et al., 2017; Seung-Hwan & Harrison, 2017).

The next section is an assessment of conditions for effective stewardship, another underlying construct of the stewardship theory. Stewards look to identify conditions that are conducive for being an effective steward over the resources of their organization (Davis et al., 1997). Obtaining resources and resource allocation are important leadership functions (Galli, 2017; Wamba et al., 2017). Church leaders' decision-making strategies incorporate identifying and obtaining new money sources, financial management, and the establishing or maintaining of efficient internal controls (Jassen et al., 2018). These responsibilities combined provide financial accountability for key stakeholders and could aid in the achievement of societal goals (Agyei-Mensah, 2016; Apollo, 2020).



### ***Effective Stewardship***

The next construct of stewardship theory shows stewards as leaders that look to identify conditions for effective stewardship. Stewards seek to understand the qualities of and conditions for effective stewardship (Davis et al., 1997). Neubaum et al. (2017) stated that a stewardship climate develops when individuals share their organization's behaviors and values around stewardship as a way of functioning within the organization. In a similar vein, Keay (2017) and Zollo et al. (2019) noted that stewards focus on structures that empower rather than control and that they are motivated by environments that encourage self-regulation, autonomy, considerable responsibility, and agreed-upon boundaries. According to Zollo et al. (2019) and Keay (2017), stewards place a high value on internal rewards that focus on goals such as personal development and self-realization. Conversely, avoiding agency loss is not a concern in stewardship theory, so monitoring and bonding are not necessary (Davis et al., 1997; Keay, 2017).

Churches are established corporations and use boards as a way to govern the organization to move toward goal achievement (Adekoya, 2018; Agyei-Mensah, 2016). Corporate governance and board accountability, as viewed through a stewardship theory lens, promote conditions for effective stewardship on a macro level. Effective churches are led by boards and governance leaders who are trustworthy and competent, express their concern for the collective over self-interests, eliminate actions linked to agency problems, and embrace board accountability (Keay, 2017).

Corporate governance is the regulatory arm of an organization; governance leaders act as navigators for the organization and set organizational values (Cucari et al.,

2018; Grant & McGhee, 2017). The vision and mission statements, goals, and objectives publicly state organizations' espoused values. Enacted values are the standards and norms exhibited on a day-to-day basis by an organization (Castellanos & George, 2020; Hatane et al., 2019). Organizations, in turn, align their espoused values with their enacted values to create conditions for effective stewardship (Hatane et al., 2019; Subramanian, 2018). These espoused values contribute to the development of standards of how they conduct business now and, in the future (Miras-Rodriguez et al., 2019; Subramanian, 2018).

This section is an assessment of the stewardship theory construct of effective stewardship and the characteristics of a stewardship environment (Davis et al., 1997). Stewards encourage conditions that promote self-regulation, autonomy, considerable responsibility, empowerment, personal development, self-actualization, and agreed-upon boundaries between the steward and the organization in which they work (Keay, 2017; Zollo et al., 2019). Boards and leaders should be trustworthy and competent individuals whose decision-making abilities express their concern for the collective and reject an agency mindset, which supports conditions for effective stewardship (Keay, 2017).

The next stewardship construct is purpose beyond profit, which emphasizes the link between motivation and a stewards' behavior (Keay, 2017; Zollo et al., 2019). Church leaders' intrinsic motivation yields a commitment and personal accountability for the well-being, advancement, and totality of people (Keay, 2017; Priem et al., 2018; Nijhof et al., 2019). The need for justice, fairness, and the concerns for all motivates the behavior of stewards to do what is right for all and not financial gain (Keay, 2017).

### ***Purpose Beyond Profit***

Another construct of ST is purpose beyond profit, which emphasizes the link between motivation and stewards' behavior (Keay, 2017; Zollo et al., 2019). Church leaders' intrinsic motivation yields a commitment and personal accountability for the well-being, advancement, and totality of people (Keay, 2017; Nijhof et al., 2019; Priem et al., 2018). Keay (2017) said that the need for justice, fairness, and the concerns for all motivates the behavior of stewards to do what is right for all and not financial gain.

Daspit et al. (2018) and Keay (2017) noted that ST links behavior with decision-making processes of agents. At the same time, the need for churches to expand has caused more of an emphasis on financial success but has increased the misuse of church finances (Gachoka et al., 2019). Stewards maintain a deeper motivation driven by social behavior, personal development, belonging, and self-actualization (Keay, 2017; Zollo et al., 2019). In many cases, stewards in religious organizations use their capital in the form of social services to their local communities (Agyei-Mensah, 2016).

Often a deep motivation to achieve societal goals creates a sense of personal accountability in leaders who are stewards (Nijhof et al., 2019; Priem et al., 2018) and promotes unity in relationships in a non-economic way (Keay, 2017; Matin & Butler, 2017). Another motivation for stewards is feedback from peers and reputational incentives (Keay, 2017; Zollo et al., 2019).

Financial motivations also guide stewards in creating sustainable development. Nijhof et al., (2019) and Bansal and Song (2017) identified the "triple bottom line," as an integral part of sustainable development. The triple bottom line defines an organization's

long-term focus on not only economic performance but also the environmental and social performance of the organization. Organizations, however, are often evaluated on criteria beyond their bottom line. ESG is a non-financial system of scoring created to include environmental, social, and governance to determine whether an organization is a good investment. ESG performance standards are a way to score stock listed companies based on social criteria along with economics (Nijhof et al., 2019; Rezaee, 2018). A balanced scorecard measures customer satisfaction, which provides value to shareholders and encourages investing in organizations (Elmagrhi et al., 2018; Soysa et al., 2018). A balanced scorecard (BSC), like the ESG, identifies additional performance measures separate from economics to rate organizational performance. Soysa et al., (2018) noted that the non-profit sector uses balanced scorecards in much the same way as for-profit businesses – for accountability for funding, and provision of services to communities and employees of NPOs.

The non-profit BSC is a measurement tool that donors can use to determine whether an NPO is a good investment. Churches that use balanced score cards as a key strategy allows them to frame their performance without using for-profit or governmental performance measures to obtain funding from sources that are necessary to fulfill their societal missions (Yahanpath et al., 2018). Churches, like NPOs, exercise stewardship by focusing on missional achievement; the BSC provides non-financial factors that allow them to deliver organizational outcomes (Soya et al., 2018).

Leaders who act as stewards place people over profits. Stewardship theory supports leaders who get motivation from achieving societal goals, personal

development, and belonging (Davis et al., 1997); Keay, 2017; Zollo et al., 2019).

Moreover, stewards want to be engaged in organizations that are not only focused on financial success and shareholder investment but on measurements that matter to the greater good and the communities they serve ((Agyei-Mensah, 2016; Nijhof et al., 2019).

Churches do not focus on shareholder returns or investment but instead on continually meeting some socially desirable needs by the communities to whom they provide services (Agyei-Mensah, 2016). In the following, section is an assessment of the ST underlying construct of protecting stakeholders' investments in an organization (Davis et al., 1997). In addition, a discussion about churches as corporations, and using boards to establish policies and procedures, and framing a strategic plan to move toward accomplishing organizational goals (Cucari et al., 2018; Grant & McGhee, 2017). Church leaders as stewards are committed to reaching the best possible outcomes for the collective, effectively managing organizational resources, and staying focused on concepts such as standards, purpose, and long-term sustainability (Belle, 2017; Chevrollier et al., 2020; Nijhof et al., 2019).

### ***Protecting Stakeholders***

Another underlying construct of ST is protecting stakeholder investment in an organization (Davis et al., 1997). This section includes a discussion of churches as corporations, and how churches use boards to establish policies and procedures and frame a strategic plan to accomplish organizational goals (Cucari et al., 2018; Grant & McGhee, 2017). Church leaders as stewards are committed to reaching the best possible outcomes for the collective, effectively managing organizational resources, and staying focused on

concepts such as standards, purpose, and long-term sustainability (Belle, 2017; Chevrollier et al., 2020; Nijhof et al., 2019).

Stewards maximizing or protecting stakeholders' investment through organizational performance is another construct of ST (Davis et al., 1997). Churches are established corporations and use boards as a way to govern the organization to move toward goal achievement (Cucari et al., 2018; Grant & McGhee, 2017). Corporate governance and board accountability through an ST lens promote protecting stakeholders (Donaldson and Davis, 1991). On a macro level with boards and governance leaders who are trustworthy and competent, express their concern for the collective over self-interests; eliminate actions linked to agency problems, and board accountability protect stakeholders' investment in an organization (Keay, 2017).

Corporate governance is the regulatory arm and navigators for an organization and sets organizational values (Grant & McGhee, 2017; Miras-Rodriguez et al., 2019). Organizations aligning their espoused values with their enacted values create conditions for effective stewardship (Subramanian, 2018). Corporations' espoused values contribute to the development of standards of how they conduct business now: and in the future or is what an organization aspires to do (Cucari et al., 2018). The vision and mission statements, goals, and objectives publicly state organizations' espoused values. Enacted values are the standards and norms exhibited on day-to-day bases by the leaders of an organization (Subramanian, 2018).

According to stewardship theory, leaders are aware of the resources needed to protect stakeholder investment in an organization (Davis et al., 1997). In addition to

providing financial oversight, stewards focus on content-related values, like delivering a public good or service (Davis et al., 1997; Nijhof et al., 2019). And, while a church's primary function is providing services to the community, it may produce products to sell to contribute to the funding of missional goals, capital projects, paying staff, improving facilities, and assisting congregants and their families (Agyei-Mensah, 2016). Stewards seek the approval of the key stakeholders within an organization on their decisions and try to ensure the best outcomes possible for key stakeholders within their organization (Nijhof et al., 2019). Like many for-profit organizations, stewardship has taken on a long-term perspective, which focuses on intergenerational views and concepts like purpose, focus, truth, and standards (Belle, 2017; Chevrollier et al., 2020).

Stewardship promotes an orientation toward long-term sustainability (Belle, 2017). When churches manage their finances efficiently, it has a positive effect on congregants and the community (Agyei-Mansah, 2016). Conversely, the lack of using internal controls could negatively affect achieving missional goals (Agyei-Mensah, 2016; Sanzo-Perez et al., 2017). Stewards are under constant scrutiny to ensure financial collections, pay staff, improve facilities through sustainable capital projects, assist congregants financially, and offer long-term support to local communities through programs that address complex social problems (Dorsey, 2016; Elmagrhi et al., 2018; Pandya, 2019).

The lack of resources limits NPOs' ability to hire qualified individuals with professional oversight to ensure the proper management of resources (Ceptureanu et al., 2018a). Many congregants and outside donors base their support of churches on their

financial management and types of services offered to communities (Apollo, 2020; Gachoka et al., 2019). Some researchers ascribe churches' inattention to internal controls to having a primary focus on spiritual and social goals rather than economic goals, which could lead to misappropriation of church funds (Agyei-Mensah, 2016; Malau et al., 2019)). The implementation of appropriate internal controls could reduce loss and risks for churches (Agyei-Mensah, 2016; Woodman, 2017).

An important construct of ST is protecting stakeholders' investments to secure future donations which assists with achieving not only economic goals but also societal goals (Davis et al., 1997). It is the goal of stewards, through their decision-making ability, to reach the best possible outcomes for the collective (Nijhof et al., 2019). The tangibles for stewards include standards, purpose, focus, and long-term sustainability amid challenging goals (Belle, 2017; Chevrollier et al., 2020). An ST focus, with its inherent shared goals, aids in reducing conflict between the board and steward (Subramanian, 2018). The use of appropriate internal control measures by church leaders could contribute to the efficient management of church resources, which positively affects congregants, the community at large, and decreases loss and risks (Agyei-Mensah, 2016; Apollo, 2020). I will explore ST and related theories in the concurrent sections of this study.

### ***Summary of Stewardship Theory***

This section was an analysis of ST (Davis et al., 1997), which said that agents left alone would act as responsible stewards of the assets of key stakeholders within an organization. There was an assessment of the underlying constructs of ST, including



collective over self-interest and stewards' interests coinciding with the key stakeholders within an organization as they both share goals (Donaldson & Davis, 1991). With a collective focus, the stewards' decision-making ability affects generations, as leaders look to preserve economic and natural resources for future leaders to use in their efforts (Dumay et al., 2019). In addition, there was an assessment of effective stewardship, identification of the environmental characteristics, and promotion of self-regulation, autonomy, empowerment, personal development, self-actualization, and setting of boundaries that meet the needs of both the steward and key stakeholders within an organization (Davis et al., 1997).

Next was an assessment of the construct purpose beyond profit, which links motivation to the behaviors of stewards. A steward's motivation comes from achieving societal goals and personal development goals over experiencing financial success (Keay, 2017; Zollo et al., 2019). Moreover, working in an organization that measures the effects of its efforts on societal matters over organizational profits is an ideal work environment for stewards (Nijhof et al., 2019; Schramade, 2016).

Following the discussion of the construct purpose beyond profit, was an assessment of the construct regarding protecting stakeholder's investments within an organization (Davis et al., 1997). Stewards effectively manage the resources of an organization and focus on achieving the best possible outcomes for the collective (Belle, 2017; Nijhof et al., 2019). According to the literature, the lack of professional oversight of resources and internal controls has caused churches to adopt secular methods of

financial management to meet the reporting needs of key stakeholders within and outside of the organization (Agyei-Mensah, 2016).

In the next sections, ST is the lens used to analyze what informs a leaders' behavior in the decision-making process (Dumay et al., 2019). Moreover, there is an analysis of stewardship theory (ST) and related theories, including agency theory (AT), dynamic managerial capability theory (DMCT), and stakeholder theory (SHT), as well as knowledge stewardship (KS) and shared leadership (SL). The next sections will also include an analysis of related theories and assessments of the constructs of AT, DMCT, SHT, KS, and SL to the business application.

Leaders today in non-profit and for-profit organizations face significant challenges. Galli (2017) stated that leaders must learn to overcome the barriers of an uncertain future, legislation and regulation changes across industries, the affordability of new technology to stay competitive, lack of information, and an inability to secure important resources that could support long-term sustainability. Various lenses (ST, AT, DMCT, SHT, KS, and SL) are used to analyze leaders' decision-making ability to determine potential outcomes for organizational performance. Church leaders' decision-making abilities affect financial management, resource acquisition and allocation, planning, strategy, budgeting, monitoring, and providing direction for a church (Agyei-Mensah, 2016; Apollo, 2020; Paas & Schoemaker, 2018, 2017; Tanu et al., 2016).

### **Stewardship Theory and Related Theories**

This section offers an analysis of ST and related theories starting with agency theory (AT) (Dawson et al., 2017; Sanzo et al., 2017). Stewardship theory is the lens used

to analyze how leaders' decision-making strategies support long-term sustainability within an organization.

### **Stewardship Theory and Agency Theory**

Stewardship theory promotes ideals that are opposite that of agency theory (Nijhof et al., 2019). Agency promotes making decisions that benefit self-interest over key stakeholders within an organization (Jesen, 2010; Jensen & Meckling, 1976) while stewardship theory promotes making decisions that benefit the collective (Davis et al., 1997). (AT) explains the behavior of an agent within an organization. According to Jensen (2010) and Jensen and Meckling (1976), some of the constructs of AT are (a) the need for additional oversight to resolve potential conflicts between the agent and the key stakeholders within an organization, (b) agent pursues own interests over the stakeholder's interests, and (c) an exploitation of information asymmetry between the agent and the key stakeholders within an organization. Organizations entrust agents to make decisions about business matters on their behalf. The importance of those decisions could lead to the failure or success of an organization. AT has been the theory of choice employed to explore the behaviors of agents who are involved in the accountability processes (Keay, 2017; Zollo et al., 2019).

**Stewardship Theory and Agency Theory Similarities and Differences.** Keay (2017) and Zollo et al. (2019) noted that stewards experience a sense of self-fulfillment as they work toward collectivism and organizational utility. And, according to Keay (2017) and Zollo et al. (2019) although stewards have a collectivist approach, they could also have some pro-social motivation as well. Since stewardship theory was developed as

an alternative to AT, the only commonality between the two theories is the functionality of the agent making decisions on behalf of the key stakeholders within an organization (Subramanian, 2018). Within that commonality, however, AT focuses on the agent who makes decisions on behalf of the key stakeholders within an organization and posits that enforcing agents' accountability could ensure positive outcomes (Keay, 2017; Mukherjee & Sen, 2019). Additionally, in AT, the reward is primarily financial (Coyle, 2018; Koohang & Hatch, 2017). Finally, agency theory promotes an environment of control over the agent to alleviate the pursuit of self-interests by the agent (Keay, 2017; Zollo et al., 2019).

Stewardship theory and agency theory differ in that an additional level of oversight is necessary for AT as a way to ensure the agent's behavior favors the interests of the key stakeholders within an organization (Jensen & Meckling, 1976). While ST focuses on an agent using personal power, AT is more about using institutional power to deter agents from pursuing self-fulfillment (Davis et al., 1997; Jensen & Meckling, 1976). Therefore, much of the decision-making power is taken away from an agent in AT by the key stakeholders within an organization to keep the agent under control; with ST, key stakeholders trust the steward with decision-making (Davis et al., 1997; Jensen & Meckling, 1976). Stewardship theory also has a focus on autonomy and self-regulation while AT emphasizes an environment of conflict and control. ST focuses on a lower power distance style of leadership than AT. A low power distance maintains proximity to leadership for stewards, which fosters an environment of mutual respect and loyalty, and negates the need for strict oversight and control (Keay, 2017; Zollo et al, 2019).

Stewardship theory fosters relationships built on trust; AT emphasizes non-trust relationships, which is why institutional power could prevail (Coyle, 2018; Koochang & Hatch, 2017). Consequently, the use of policies and procedures as monitoring measures by organizations over leaders within AT can adversely affect the relationship between organizations and leaders (Kostova et al., 2018). Governing or limiting leaders' decision-making power is the way to prevent agency issues for an organization (Keay, 2017; Zollo et al., 2019). Many agree that a continuum between ST and AT exists because everyone exhibits mixed behavior (Keay, 2017, Martin & Butler, 2017). Keay (2017) and Mukherjee and Sen (2019) stated that there is a predisposition for all to act as agent and steward and it is necessary for key stakeholders within an organization to implement accountability measures for the protection of an organization.

Church leaders develop in their decision-making processes as a key function of their leadership roles, which support ST (Apollo, 2020; Gachoka et al., 2019). Consequently, AT supports leaders who make decisions based on self-interest and not the collective interest (Coyle, 2018; Keay, 2017). Churches are a conglomerate of individuals with shared values, goals, interests, and belief systems (Sagiv et al., 2017; Gachoka et al., 2019). Church leaders are accountable for making decisions that are beneficial for the collective who support their churches in achieving their economic and societal goals. Jensen and Meckling (1976) stated that AT exploits the information asymmetry that exists between the agent and the key stakeholders within an organization, potentially causing agents to withhold or use information to their advantage and not for the key stakeholders within an organization. Dumay et al. (2019) noted that establishing a

contractual agreement between leaders and organizations, involuntary disclosures by some outside intermediary, or the introduction of government regulation could resolve the issue of leaders withholding information. The agent who acts more in line with ST will share information to support the collective because they have shared experiences (Davis et al., 1997).

### **Summary of Stewardship Theory and Agency Theory**

This section included a definition of AT and an analysis of ST and AT as theories on different ends of the spectrum. With both ST and AT stewards uses individually based power and are empowered to make decisions on behalf of an organization. However, with AT, the institution uses decision-making power to mitigate issues of agency. The key stakeholders within organizations could implement monitoring measures to prevent agents from making decisions that negatively affect the organization (Davis et al., 1997; Jensen & Meckling, 1976). Stewards are pro-organizational, while agents express self-interest (Belle, 2017) and stewards' self-satisfaction comes from meeting the needs of the collective, personal development, and self-actualization, while agents looks for tangibles such as money and receiving of accolades for self-satisfaction (Davis et al., 1997; Jensen & Meckling, 1976). Keay (2017) said that all exhibit both steward and agent behaviors, which could be determined by various situations that one faces. A leaders' awareness of internal and external factors that could bring change to an organization influences their decision-making ability (Nijhof et al., 2019).

### *Stewardship Theory and Dynamic Managerial Capability Theory*

Dynamic managerial capability theory refers to leaders who can recognize opportunities and threats amid change and are able to create a plan for asset reallocation (Teece, 2017). The impact of both internal and external change on an organization could be critical; therefore, the decision-making ability of leadership determines the possible outcomes for an organization (Nijhof et al., 2019). Dynamic managerial capability theory (DMCT) is specific to managerial impact on strategic change and links managerial abilities to organizational sustainability performance (Badrinarayanan et al., 2019; Nijhof et al., 2019). As organizations move toward understanding higher levels of sustainability, it is important to focus on the intersection between doing business and society (Nijhof et al., 2019). In DMCT, it is the agent's role to identify opportunities and threats tied to the success of an organization (Badrinarayanan et al., 2019).

Badrinarayanan et al. (2019) defined the constructs of DMCT as "asset orchestration." These constructs include (a) managerial cognition, (b) managerial social capital, and (c) managerial human capital. Teece (2017) further delineated DMCT as managerial ability to (a) identify opportunities and threats, (2) embrace favorable circumstances and determine what steps to take, and (3) work through organizational change by reallocating resources.

Stewardship theory and DMCT intersect as they both serve the collective and social goals (Davis & Donaldson, 1991; Nijhof et al., 2019). An organization using stewardship theory fosters relationships built on trust; DMCT emphasizes trust relationships as well because the theory is based on serving the needs of the collective

and maintaining a low power distance style of leadership (Coyle, 2018; Nijhof et al., 2019). A low power distance maintains proximity to leadership for ST and DMCT. Badrinarayanan et al. (2019) emphasized the reliance of key stakeholders within an organization of the agents' decision-making abilities. Churches, like nonprofit organizations, are adopting secular business practices by hiring agents who have certain skill sets. Within these skill sets are decision-making abilities that leaders must have to help their organizations remain competitive and relevant in the marketplace (Agyei-Mensah, 2016; Gachoka et al., 2019).

### **Stewardship Theory and Dynamic Managerial Capability Theory:**

**Similarities and Differences.** Stewardship theory and DMCT focus on greater long-term utility coming from pro-social behaviors (Bansal & Song, 2017; Nijhof et al., 2019). Dynamic managerial capability theory, like stewardship theory, incorporates social issues into organizational mandates to stay competitive and encourage long-term sustainability (Yin & Jamali, 2016). ST and DMCT differ, however, in several significant ways:

- With ST, the agent maintains the alignment of congruence of interest due to a collective focus (Davis et al., 1976). In DMCT, the agents' changing alignment of congruence of interest due to internal and external factors could determine the agents' course of action on behalf of the of key stakeholders within or outside an organization (Badrinarayanan et al., 2019).
- With ST, the agents' motivation is intrinsic due to being empowered to make decisions for the key stakeholders within an organization. In DMCT, the agents' motivation is extrinsic as the agent considers how doing business



intersects with society and may conflict with the agents' thoughts and feelings (Nijhof et al., 2019).

- With ST, the agent acts in the best interest of the collective, therefore, their use of power is collectively driven. DMCT, like ST, places the decision-making power; especially with resource allocation in the hands of the agent and could be collective or institutionally driven as the focus is social impact management (Badrinarayanan et al., 2018; Davis et al., 1997).

Gachoka et al. (2019) stated the importance of church leaders having financial management skills, decision-making, and strategic planning ability. DMCT promotes the idea of dependence on managers' skill set to aid in the success of an organization (Badrinarayanan et al., 2019). According to Gachoka et al. (2018), the church leaders' role in finances should include stewardship committee appointments, distribution of financial reporting documents to all internal stakeholders and select external stakeholders, and ensuring that an annual audit takes place to keep effective financial records to raise trust in stakeholders both inside and outside the organization. Churches receive donations primarily through offerings, tithes, projects, government funds, and donations from stakeholders who may share in achieving similar societal goals. However, an external economic change could negatively affect funding sources of churches and may challenge leaders' financial decision-making abilities due to the lack of receiving funds from traditional sources (Agyei-Mensah, 2016; Gachoka et al., 2019).

### ***Summary of Stewardship Theory and Dynamic Managerial Capability Theory***

This section included an analysis of DMCT and the link between managerial ability and organizational performance through strategic change (Badrinarayanan et al., 2018) and a review of both ST and DMCT as it pertains to decision-making by leaders. An assessment of the constructs of DMCT included leaders identifying opportunities and threats or facilitation of a SWOT analysis (strengths, weaknesses, opportunities, and threats) determining the next steps, and knowing when to reallocate resources due to organizational change (Teece, 2017). Some essential characteristics of DMCT include changing the alignment of congruence of interests, serving the collective and accomplishing societal goals, maintaining a low power distance, being both extrinsically and intrinsically motivated, and using institutional power in decision-making (Coyle, 2018; Nijhof et al., 2019).

Gachoka et al. (2019) and Agyei-Mensah (2016) stated church leaders should possess an ability to function in several capacities including establishing and selecting stewardship committee members, reporting and distributing financial documents to all stakeholders, and participating in annual audits of ministry financial transactions, which links DMCT to decision-making and creating a sustainable organization. Gachoka et al. (2018) and Butler and Senses-Ozyurt (2019) stated that financial management, decision-making, and strategic planning are skills that church leaders should possess to increase stakeholder trust and increase the possibility of success of their organizations.

### ***Stewardship Theory and Stakeholder Theory***

The relationship between ST and SHT is an allied relationship shared through similarities in both constructs and characteristics of both theories. Stakeholders are persons or groups that have a genuine interest in a corporation, independent of any agreeing interest by the corporation with the stakeholders or their communities (Donaldson & Preston, 1995; Jamal & Carroll, 2017). The underlying constructs of stakeholder theory include (a) building long-term sustainable organizations through relationships based on mutual interests, (b) considering the needs of multiple stakeholders both inside and outside of the organization before the leaders' needs, and (c) believing that morals and values are essential in managing an organization. Organizations that employ SHT recognize others may have an interest in the success and activities of an organization (Donaldson & Preston, 1995; Latapi et al., 2019). According to stakeholder theory (SHT), created by Freeman (1984) and later extended by Donaldson and Preston (1995), all stakeholders' needs both inside and outside of an organization take precedent over leader needs and could include competitors (Donaldson & Preston, 1995; Jamal & Carroll, 2017).

#### **Stewardship Theory and Stakeholder Theory: Similarities and Differences.**

Stewardship and stakeholder theories have several similarities in their underlying constructs (Donaldson & Preston, 1995; Jamal & Carroll, 2017). Stewards are individuals of high morals and values openly working on behalf of the collective much like SHT, which focuses on the behavior, morals, philosophies, and characteristics of corporate operations and how this affects their stakeholders (Davis et al., 1997; Valentinov &

Hajdu, 2019). ST and SHT focus on causes like protecting human rights, paying living wages, or may encourage some practices such as good environmental stewardship or honoring a cultural belief. Building long-term relationships is a contributing factor to organizational sustainability for ST and SHT. Stakeholders are important for ST and SHT, however stewardship theory's deeper consideration is for stakeholders within the organization and not those outside the organization, which SHT supports, as there is more of a corporate social responsibility focus. Stakeholder theory later contributed to the evolution of corporate social responsibility (CSR) in which the key stakeholders within an organization see the public as stakeholders who have an interest in the success of an organization (Donaldson & Preston, 1995; Gooyert et al., 2017).

There are several additional similarities and differences between ST and SHT:

- Organizations with a stakeholder theory focus have a changing alignment of congruence (Donaldson & Preston, 1995; Valentinov & Hajdu, 2019).  
Because there is a consideration for stakeholders both inside and outside of the organization, their decision-making processes may change to meet the needs of the stakeholders including competitors (Donaldson & Preston, 1995; Jamal & Carroll, 2017).
- An agent with an ST focus will maintain the status quo in decision-making for the benefit of key stakeholders or collective within the organization, maintaining some consideration for those in the community due to maintaining societal mandates (Donaldson & Preston, 1995; Jamal & Carroll, 2017).

- Both ST and SHT place decision-making authority in the hands of the agent and are not institutionally controlled (Coyle, 2018, & Koohang & Hatch, 2017).
- Agents within an organization with an ST focus act intrinsically because of a collective focus. However, agents from organizations who are SHT focused act both intrinsically and extrinsically due to external factors contributing to the agents' decision-making processes on behalf of an organization.

Stakeholder theory builds on mutual interests and long-term relationships (Gooyert et al., 2017; Jamal & Carroll, 2017). For-profit organizations use their relationships with non-profit organizations to assist with furthering societal endeavors around human rights protection, healthcare, social services, education, and culture as well as nurturing sustainable growth by identifying the importance of social innovation (Sanzo et al., 2017). Miska and Mendenhall (2018) and Gooyert et al. (2017) noted that, from an SHT perspective, sustainability comes by fostering robust long-term relationships with stakeholders who share a mutual interest with the key stakeholders within an organization.

The church as an organization has a spiritual mission, however the renewal and improvement of society could be included as congregants are members of society (Adekoya, 2018) and organizations should be conscious of how doing business affects the community at large and further postulates that organizations maintain a societal focus (Zigan & Le Grys, 2018). Adekoya (2018) stated that churches fulfill a social services role in communities, act as a political hub for communities, are influential in creating

new thought, are a catalyst for the expansion of society, and act as a moral compass for government authorities and society as a whole. The decision-making processes of church leaders make key stakeholders and communities a priority having a collective focus; however, churches through an ST lens may not consider the communities receiving services from the organization as contributors to their success or failure but as recipients of the organizations' goodwill (Agyei-Mensah, 2016; Apollo, 2020). Leaders' depend on resources donated from outside donors or stakeholders with an interest in the success of their organization to be a necessary supplement for continued operations (Mitchell, 2017). Any lack of funding could affect members or communities receiving the maximum benefits provided by the programmatic services churches offer (Adekoya, 2018).

Churches social transformation mandate includes functioning as (a) incubators for civic duties and skills, (b) representatives of mobilization, and (c) procurers of information for distribution to their congregants and the communities they serve (Adekoya, 2018; Zigan & Le Grys, 2018). The values taught by church leaders to congregants as members of society act as a catalyst for the development of society (Adekoya, 2018). Moreover, churches act as a moral compass for government authorities and society (Adekoya, 2018; Agyei-Mensah, 2016). Churches that employ stakeholder theory maintain societal goals as a mandate without looking for communities that they serve to respond in any particular way (Agyei-Mensah, 2016; Gachoka et al., 2019).

### ***Summary of Stewardship Theory and Stakeholder Theory***

This section included a discussion of the underlying constructs of SHT: (a) building long-term sustainable organizations through relationships based on mutual interests, (b) considering the needs of multiple stakeholders both inside and outside of the organization, and (c) believing morals and values are essential in managing an organization. There was also an assessment of the constructs of SHT and an analysis of SHT in comparison to ST.

Donaldson and Preston (1995) said that stakeholders are a group of persons who have an interest in a corporation's success. Freeman et al. (2010) and Donaldson and Preston (1995) said that SHT focuses on stakeholders both inside and outside of an organization and may even include competitors. Valentinov and Hajdu (2019) noted how stakeholder theory contributed to the development of corporate social responsibility (CSR). Corporations participate in social innovation and experience sustainable growth through leveraging partnerships with non-profit organizations by addressing societal endeavors (Sanzo et al., 2017). The section provided an overview of how SHT is linked to this study by identifying that churches fulfill a social services role in communities in their function as political hubs for communities, influencers in creating new thought, catalysts for the expansion of society, and a moral compass for government authorities and society as a whole (Adekoya, 2018; Gachoka et al., 2019).

These next sections are additional leadership concepts of knowledge stewardship and shared leadership with limited depth of discussion and analysis of both KS and SL in comparison to ST.

### ***Stewardship Theory and Knowledge Stewardship***

Belle (2017) developed the concept of knowledge stewardship (KS) as the link between knowledge management (KM) and organizational learning (OL). Belle described knowledge stewardship as a link between the character conscious individual and organizational practices. The construct of knowledge stewardship is the link between KM and OL. Knowledge management refers to the actions associated with developing and managing an organization's knowledge including sharing of knowledge, management of what is learned, and effective change as a result of learned knowledge (Belle, 2017; Guimaraes et al., 2018). The result of using learned knowledge is "organizational learning." Kump and Knipfer (2017) and Belle (2017) described OL as the linking of cognition to action. Examination, elaboration, and encapsulation are three practices of KS, which link character conscious leaders to pro-organizational behavior (Belle, 2017).

Belle (2017) built on the practice of examination as a deeper exploration of self by character-conscious leaders to act in a pro-organizational way. Belle stated that 'reflexivity' is a component of leaders' self-examination of their actions as it pertains to organizational practice. Reflexivity practices, as described by Reid et al. (2018), could help shape behaviors of leaders based on acceptable organizational norms. Stewardship theory promotes leaders who put aside selfish ambition and pursue the greater good of the collective (Davis et al., 1976) which is also a construct of KS as leaders self-examine as a means to encouraging pro-organizational behavior (Belle, 2017). Exploring a deeper dimension of ST shows leaders who share values, goals, and interests with the vision and



mission of an organization or draw a psychological connection to an organization (Dominequez-Escrig et al., 2018; Dumay et al., 2019; Olckers & Koekemoer, 2017).

According to Belle (2017), elaboration refers to the call for character-conscious leaders to rediscover their purpose within an organization. Elaboration calls for an agent to rebuild purpose by exploring new ways of thinking about managing an organization. Leaders could also know their purpose within the organization, which could lead to the commitment level of a leader (Davis et al., 1976).

Encapsulation, according to Belle (2017), refers to capturing pro-organizational behavior as a characteristic and not as a matter of situation. Belle (2017) said that leaders must rethink business interactions and relationships to improve problem-solving skills. Church leaders, like other non-profit leaders, must rethink their business outputs in terms of whether or not their organizational missions were accomplished (Cepturanu, E. et al., 2018; Ceptureanu, S. et al., 2019). Church leaders could face internal and external factors that could pose challenges in their decision-making processes (Apollo, 2020; Gachoka et al., 2019). Church leaders and churches have contributed to the negative viewpoint held by stakeholders due to the lack of commitment to effective financial management (Carnegie & Napier, 2017). The sustainability of nondenominational churches and the decision-making strategies of church leaders could offer long-term support to local communities through the various social programs' churches offer (Dorsey, 2016; Pandya, 2019).

### ***Summary of Stewardship Theory and Knowledge Stewardship***

This section included a discussion on the concept of knowledge stewardship and the practices of examination, elaboration, and encapsulation and an analysis of KS and stewardship theory (Belle, 2017). The practice of examination is an in-depth exploration by character-conscious leaders to evaluate their support of pro-organizational attitudes, which is a pre-exercise to reflexivity (Belle, 2017). Reid et al. (2018) indicated that reflexivity helps to shape leadership behaviors to align them with corporate norms. Leaders rediscovering purpose within their organizations is an elaborative practice, and encapsulation calls for leaders to capture pro-organizational action as a characteristic and not based on the situation (Belle, 2017). Improving problem-solving skills should be a focus for leaders as they look to embrace new organizational practices (Belle, 2017).

### ***Stewardship Theory and Shared Leadership***

Galli et al. (2017) and Miska and Mendenhall (2018) developed the concept of shared leadership (SL) as responsible leadership. Shared leadership stands on the premise that sharing the responsibility of leadership and exercising influence could increase the opportunity for greater transparency and create an environment to share in the knowledge and experiences of organizational members (Galli et al., 2017; Miska & Mendenhall, 2018). Shared leadership creates a team environment where everyone works and makes decisions together and not as individuals (Choi et al., 2017). Dramicanin (2019) said that transparent leaders are individuals of high morals, self-aware, and balanced and just in all actions. Shared leadership focuses on team behaviors, motivations, and outcomes that should lead to an increase in organizational performance (Han et al., 2018). The

connectedness of ST and SL lies within the accountability of the leadership to an organization (Davis & Donaldson, 1991; Miska & Mendenhall, 2018). Even though the concept of SL is team-focused, it was included in the aspect of accountability. Gachoka et al. (2019) said that church financial management should be a shared role between church staff and volunteers. A shared leadership model in church finances helps ensure effective management of the finances and decreases concealing of wrongdoings (Butler & Senses-Ozyurt, 2019; Gachoka et al., 2019).

On a team level, developing a culture of trust yields success and the awareness of "transactive memory," which is knowing what team members have the knowledge, skill, or ability to resolve an organizational challenge (Miska & Mendenhall, 2018; Zhu et al., 2018). Creating a vision for an organization unifies the organization and moves them in the same direction together (Pearce & Ensley, 2003). To encourage cohesion, innovation, and positive outcomes some leaders of organizations are moving to an SL model (Pearce & Conger, 2003). However, SL has drawn some criticism from Doyle and Smith (2009) who highlights some weaknesses of SL. Doyle and Smith (2009) stated that so much emphasis on the process causes the product and outcomes to suffer, disproportionate praise of individuals contributes to outcomes, and the battle between organizational culture and an individual's culture might not support SL as a leadership model. In contrast, supporters of SL, say that it has a multi-level effect (Zhu et al., 2018). Miska and Mendenhall (2018) stated that SL calls for a team mindset, sharing of one's knowledge, skills, and abilities, developing keen listening skills, and being ready to actively engage in leading others.

Williams-Henry (2017) said that the two-tiered leadership model in churches in which elders are responsible for sharing in the leadership responsibilities might need updating due to the negative effects of modernity. This model reflects shared leadership. According to Agyei-Mensah (2016), stewardship originates from the idea of delegated authority. However, the shared leadership model would show leaders sharing in the responsibility of making decisions and providing direction for the church. Stewardship theory promotes the idea of agents making decisions primarily on one's own with a collectivist approach (Davis et al., 1997). The idea of shared leadership with church leaders in finance could represent checks and balances; however, that would promote agency theory, which is additional oversight of an agent to ensure outcomes that favor the key stakeholders within an organization and not the agent (Davis et al., 1997; Jensen & Meckling, 1976).

**Servant Leadership.** Greenleaf (1977) and Joo et al. (2018) stated that servant leadership entails an authentic focus on the collective and not self-interest, making development and growth an organizational goal, fostering an environment for a healthy organization, and positively affecting society through organizational mandates. Laub (2018) and Joo et al. (2018) identified six clusters of servant leadership noting that a servant leader values people, develops people, builds community, displays authenticity, provides leadership, and shares leadership.

### ***Summary of Stewardship Theory and Shared Leadership***

This section included a discussion on the characteristics of SL and an analysis of ST and SL (Galli et al., 2017; Jassen et al., 2018). The SL model encourages transparency

and sharing of knowledge and experiences that benefit an organization and its members (Miska & Mendenhall, 2018; Zhu et al., 2018). “Transactive memory,” as defined by Galli et al. (2017) and Galli (2018), refers to a leader knowing the skill sets of organizational members and when and how to use them for the good of an organization. The section also included a brief discussion on servant leadership as it relates to church leaders being a servant in the role. According to Greenleaf (1977) and Joo et al. (2018), servant leaders make the collective more important than self-interest.

### ***Summary of Stewardship Theory and Related Theories***

Previous sections of the literature review included discussions of ST, which states that a manager left alone would act as a responsible steward over the assets of key stakeholders within an organization and its underlying constructs. These constructs include (a) collective over self-interest, (b) seeking conditions for effective stewardship, (c) purpose beyond profit, and (d) protecting stakeholders (Davis et al., 1997).

Also included was an analysis of ST and related theories, including AT, which states an agent would make decisions that would benefit self-interest over the key stakeholders within an organization whom they represent. The underlying constructs of agency theory include: (a) the need for additional oversight to resolve potential conflicts between the agent and key stakeholders within an organization, (b) the agent pursues their own interest over the stakeholder's interests, and (c) the exploitation of information asymmetry between the agent and key stakeholders within an organization (Jensen & Meckling, 1976).

Next was an analysis of stewardship theory (ST) and dynamic managerial capability theory (DMCT), which linked managerial abilities to organizational performance during times of organizational change. The constructs of DMCT include (a) managerial cognition, (b) managerial social capital, and (c) managerial human capital. Teece (2017) further delineated DMCT to include managerial ability to identify opportunities and threats; embracing favorable circumstances and determining what steps to take and working through organizational change by reallocating resources (Ambrosini & Altintas, 2019, & Badrinarayanan et al., 2019).

This was followed by stakeholder theory which stated that the needs of stakeholders inside and outside of the organization are important, including the needs of competitors (Donaldson & Preston, 1995). The constructs of SHT include (a) takes into account all stakeholders need inside and outside of an organization, (b) believing morals and values are essential in managing an organization, and (c) building long-term relationships built on mutual interests (Donaldson & Preston, 1995; Jamal & Carroll, 2017).

These sections were followed by an analysis of knowledge stewardship (KS) and shared leadership (SL), along with a summary of servant leadership (Belle, 2017; Miska & Mendenhall, 2018). Knowledge stewardship (KS) links the conscious character leader to organizational practices. The practices of KS include (a) examination, (b) elaboration, and (c) encapsulation (Belle, 2017). Shared leadership (SL) refers to leaders sharing in the decision-making and member/employee responsibilities for an organization (Miska & Mendenhall, 2018; Zhu et al., 2018). The practices of SL include having a team mindset,

sharing of one's knowledge, skills, and abilities, developing keen listening skills, and being ready to actively engage in leading others (Jassen et al., 2018; Miska & Mendenhall, 2018), and engaging others in creating a vision and mobilizing members to unify an organization and move them into the same direction together (Galli et al., 2017; Zhu et al., 2018). (See Table 4 for a comparison of ST and related theories and Table 5 for similarities between theory pairings.)

Table 4

*Comparisons with ST and Related Theories*

Stewardship	Theories	Similarities	Differences
ST	AT (Agency Theory)	1. Makes decisions on behalf of key stakeholders within an organization	1. Additional oversight 2. Self-interests over collective 3. Information asymmetry 4. Purpose beyond profit 5. Management style 6. Use of power 7. Power distance 8. Motivation 9. Focus 10. Interests
	DMCT (Dynamic Managerial Capability Theory)	1. Interests 2. Focus 3. Power distance 4. Use of Power 5. Make decisions on behalf of key stakeholders within an organization 6. Purpose beyond Profit	1. Motivation 2. Management Style
	SHT (Stakeholder Theory)	1. Interest 2. Focus 3. Power distance 4. Use of Power	1. Motivation 2. Management Style
	KS (Knowledge Stewardship)	1. Self-accountability Pro-organizational in behavior	
	SL (Shared Leadership)	1. Transparency 2. Pro-organizational	1. Shared responsibility

*Note.* Schillemans, T. (2013). Moving beyond the clash of interests. *Public Management Review*, 15(4), 541-562.



Table 5

*Similarities between Theory Pairings*

Levels	Theory Pairings	Similarities
1.	ST / AT/ DMCT / SHT	
2.	ST, AT	1. Makes decisions on behalf of key stakeholders within an organization
	AT, DMCT	2. Extrinsic motivation
	DMCT, SHT	3. Interest, focus, power distance, use of power, and management style
	SHT, ST	4. Interest, focus, motivation, power distance, and use of power
3.	ST, AT, SHT	1. Make decisions on behalf of key stakeholders within an organization, focus
	ST, AT, DMCT	2. Make decisions on behalf of key stakeholders within an organization, and use of power
	AT, DMCT, SHT	3. Make decisions on behalf of key stakeholders within an organization, and focus
	ST, DMCT, SHT	4. Make decisions on behalf of key stakeholders within an organization, interest, focus, and power distance
4.	ST, AT, DMCT, SHT	1. Make decisions on behalf of key stakeholders within an organization, and focus

*Note.* Schillemans, T. (2013). Moving beyond the clash of interests. *Public Management Review*, 15(4), 541-562.

The next section is related to the business application and includes decision-making and the link between resource allocation and trend analysis, financial management, and the use of technology for financial management in churches, church budgeting, and strategic management, the leadership model of NPOs, and sustainability and performance measures of NPOs .

## **Business Practice**

### **Decision-making**

One of the many skills a leader within an organization must develop is the ability to make effective decisions (Nijhof et al., 2019; Wamba et al., 2017). Decision-making authority helps a leader determine the direction of an organization and provides a leader with access to resources to support the commitment the leader made to an organization (Jassen et al., 2018). Decision-making strategies in for-profit businesses are linked to profits and growth, creating a competitive advantage in the marketplace, reducing expenses, and improving an organization's image (Nijhof et al., 2019). In NPOs and churches, decision-making abilities are critical to obtaining the resources needed for continued operations.

### ***Decision-making and Resource Allocation***

Managerial decision-making abilities encompass obtaining resources for their organization (Jassen et al., 2018; Wamba et al., 2017). Organizations' processes and services affect society, and they depend on society for resources (Nijhof et al., 2019). Knowing how to acquire and allocate those resources is essential and could contribute to fulfilling organizational mandates (Jassen et al., 2018; Wamba et al., 2017). The decision-making strategies also include financial management, which focuses on an organization's ability to obtain and allocate money as a resource and the methods of internal control (Agyei-Mensah, 2016; Apollo, 2020). Leaders with quality decision-making ability understand how opportunities, whether lost or gained, affect their organizations' goals and long-term sustainability (Jassen et al., 2018).

### *Decision-making and Trend Analysis*

Quality decision-making is critical; leaders must overcome potential barriers to organizational success. These potential barriers, according to Galli (2018), include uncertainty of the future, legislation and regulation changes across industries, technological advancements and the affordability of acquiring new technology to stay competitive, lack of information, and an inability to secure necessary resources for long-term sustainability. Adhikari and Jayasinghe (2017) and Galli (2018) said that organizations could fail to develop coherent economic strategies due to changes in the economy, environment, government, and society.

Leaders must support their decision-making by using analysis software tools to change certain variables in the software platform and forecast different outcomes based on many scenarios (Galli et al., 2017; Jassen et al., 2018). The use of trend analysis tools also aids a leader in "road mapping," which is developing strategic plans based on the historical performance of an organization (Jassen et al., 2018). Use of these tools serve as the formulation of business strategies based on a series of decisions made by a leader, which research shows is more accurate than conventional methods (Galli et al., 2017; Jassen et al., 2018). The tools assist leaders with forecasting situations in advance and working through possible solutions before facing a potential issue, which enhances a leaders' decision-making ability.

Several themes emerged from the literature about leaders' decision-making abilities. The development of decision-making strategies by leaders provides direction to an organization and links to profits, growth, competitive advantage, reducing expenses,

and improving the image of for-profit businesses (Jassen et al., 2018; Nijhof et al., 2019). Moreover, leaders of non-profit organizations' decision-making ability links to resource acquisition and allocation to support long-term sustainability and the use of trend analysis tools that could improve the success rates of an organization (Galli et al., 2017, 2018; Wamba et al., 2017). Effective decision-making ability and determining which opportunities to explore allows leaders to offer long-term support to local communities through programs designed to improve quality of life (Chen & Weng, 2017; Wamba et al., 2017). A church leaders' aptitude for resource acquisition and allocation is essential and could contribute to fulfilling organizational mandates and ultimately helping their organization reach sustainability (Agyei-Mensah, 2016; Apollo, 2020; Jassen et al., 2018).

### **Financial Management**

The success or failure of an organization rests on a leaders' ability to manage finances (Paas & Schoemaker, 2018; Gachoka et al., 2019). Financial management means providing financial decision-making, direction, governance, planning, strategy, budgeting, monitoring, banking management, internal controls, responsibilities, skills, and competencies (Agyei-Mensah, 2016; Gachoka et al., 2019). Two important aspects of financial management in churches include budgeting and cash management (Agyei-Mensah, 2016; Paas & Schoemaker, 2018). Church leaders who have financial responsibility must pay close attention to cash reserves which affect operating expenses (Apollo, 2020; Gachoka et al., 2019). NPOs' ability to manage finances is met with the

idea of scarcity in mind due to the lack of funding for these types of organizations (Paas & Schoemaker, 2018; Agyei-Mensah, 2016).

### ***NPO Technology and Financial Management***

The continued development and affordability of internet access has provided for-profit and non-profit organizations with strategic opportunities and competitive advantages in the marketplace (Alkhatir et al., 2017; Shehata & Montash, 2019).

Technology has given both a way to communicate their mission and goals to ask for financial and volunteer support (Deepak & Bhatia, 2012; Mahadevan, 2017). NPOs have been able to use technology to manage financial contributions and produce and post annual reports on their websites. O'Brien and Tooley (2013) and Costa and Silva (2019) said that the goal is to show accountability in the public sector. O'Brien and Tooley (2013) and Tooley and Hooks (2020) said that the business structure greatly affects the method of financial reporting and the level of accountability within NPOs. Soysa et al. (2018) recommended using interfirm accounting in NPOs, in two transactional relationship forms, accounting for control and accounting for trust-building. Both control and trust are a catalyst for a productive relationship or network and absorb any issues of ill behavior and uncertainty within an organization. Feng (2018) and Park et al. (2017) said that the lack of both internal and external controls showed adverse effects on donors and participants as well as government funding opportunities for public charities. According to Soysa et al. (2018), the use of technology for financial management makes access to financial records expeditious and accurate; however, some financial managers still encourage the use of finance committees to direct funds.

### ***Churches and Financial Management***

Many church leaders have been changing current financial management processes to address the issue of declining donor contributions (Ageyi-Mensah, 2016; Lynn et al., 2017). The public sector has placed pressure on churches to perform on the same scale as for-profit organizations and, as a result, church leaders have been adopting for-profit business practices (Wraikat et al., 2017). Churches, unlike for-profit businesses, primarily use a cash-based accounting (CBA) system, which records sales as cash exchanges hands and documents expenses when paid (Jevanesan et al., 2019). Effective cash management is immediate and improves processes and service delivery in churches (Apollo, 2020). The link between survivability and generating a positive cash flow lends to the success of organizations (Apollo, 2020). Small NPOs find themselves challenged with acquiring newer management information systems (MIS) due to limited budgets (Jevanesan et al., 2019; Wraikat et al., 2017). These same NPOs miss government and possible new private funding opportunities due to lack of efficient management information systems to manage finances and new clients for their businesses (Wraikat et al., 2017). Seventy percent of MIS implementation plans fail and, while churches and NPOs recognize the need for newer MIS, they face the challenge of employee readiness for implementation of MIS as well as the affordability of MIS (Mahadevan, 2017; Wraikat et al., 2017). Using tools like management information systems and business intelligence could provide greater flexibility, efficient financial management, and improve decision-making by business leaders (Mushore, 2017).

Leaders must acquire the skills and competencies that aid in effective decision-making for financial management, governing, and the use of technology and performance measures to create effective business strategies (Paas & Schoemaker, 2018; Gachoka et al., 2019). The use of technology could create a competitive advantage in the marketplace for organizations who embrace the opportunity (Alkhatir et al., 2017; Shehata & Montash, 2019). In addition, using performance measures in NPOs has created a way to capture sophisticated reporting needs for key stakeholders to validate organizational performance (Soysa et al., 2018). Church leaders' adoption of for-profit business practices provides an environment of strict financial reporting and aids in creating a sense of validation for key stakeholders who funds churches (Yermack, 2017; Harris & Neely, 2017). The next section is an analysis of the business practice of church budgeting and the role decision-making strategies play in the development and establishment of church budgets.

### ***Church Budgeting***

The integrated belief in the church's mission with the need to raise and manage the money necessary to mobilize that mission poses a conflict (Cordery, 2019; Nielsen et al., 2019). Non-profit organizations like the Salvation Army and the Iona Community place a high value on fiscal responsibility and governance between the sacred and secular divide (Yahanpath et al., 2018). Church leaders feel the introduction of secular business practices would harm the churches' ability to accomplish organizational missions and goals (Hasan & Sengupta, 2019). The mission statement assists with financial priorities and helps to establish a budget for organizations (Alegre et al., 2018; Grimes et al.,

2019). The services provided by churches assist with improving the quality of life of people who live in local communities (Dorsey, 2016; Pandya, 2019). Strict financial management processes and budgeting are necessary for churches to fund and continue their organizational activities. Grandy and Sliwa (2017) and More and Grandy (2017) explored the value created by church leaders who understand organizational missions and goals.

### ***Churches and Stewardship***

In 2017, religious institutions in the United States received a total of \$127.37 billion, which represented 31% of all charitable giving in that year (Mundey et al., 2019). The Internal Revenue Service (IRS) reported in 2008 that NPOs' leadership managed approximately \$1.9 trillion in revenue and \$4.3 trillion in assets (Cordery & Deguchi, 2017). According to the IRS, approximately 1.6 million NPOs which includes churches, are registered who provide some form of social or public service to about 70 million Americans (Eger et al., 2015; Shepherd et al., 2019). Chang and Tuckman (1991) focused on examining measures to determine if a non-profit is financially vulnerable, which includes low administration cost, revenue concentration, inadequate equity balances, and low or negative operating margins.

Donors make their financial contributions based on the financial efficiency and reporting of a non-profit organization (Harris & Neely, 2017; Yermack, 2017). Churches must develop budgets to manage funds much like for-profit businesses, which seek to increase the value of shareholders' stock. Church leaders view budgeting as stewardship with more of a community-focused mindset than personal ambition (Agyei-Mensah,



2016). The principal method of checking and authenticating accountability of churches has been by annual reporting, but there is now a push for church leaders to explain the performance of their organizations (Agyei-Mensah, 2016; Gachoka et al., 2019). The decision-making processes for church leaders need to incorporate societal issues (Agyei-Mensah, 2016; Apollo, 2020; Gachoka et al., 2019). Many theoretical conceptualizations exist within the literature pertaining to budgetary controls and their purposes. In the last few decades, there have been changes in reporting practices of both churches and for-profit businesses to incorporate acceptable practices and methods of financial management (Agyei-Mensah, 2016; Apollo, 2020; Gachoka et al., 2019).

### ***Summary of Churches and Financial Management***

This section provided an analysis of the importance of decision-making by leadership and strict financial management and governance to achieve societal goals (Sinkovics & Hoque, 2016; Yahanpath et al., 2018). In addition, leaders help to establish a mission statement, which dictates financial priorities and the size and nature of a church budget (Alegre et al., 2018; Grimes et al., 2019). Giving to religious institutions in the United States represented 31% of all charitable giving in 2017 and provided public services to about 70 million Americans (Mundey et al., 2019; Shepherd et al., 2019). Key stakeholders within church organizations are looking for strict reporting practices by church leaders to validate funding of churches (Harris & Neely, 2017; Yermack, 2017). Church leaders use budgets to facilitate programs for communities to assist with societal matters to improve quality of life (Dorsey, 2016; Pandya, 2019). Moreover, adhering to strict financial management processes and budgeting could create value for key

stakeholders and provide opportunities for church leaders to continue their organizational activities (Grandy & Sliwa, 2017; More & Grandy, 2017).

The next section is an analysis of strategic management and decision-making by leaders and various leadership styles.

### **Strategic Management**

The shift in the economy from an industrial-based to a knowledge-based economy over the last few decades sparked innovation in the field of strategic management (Kong, 2010). Strategic management, as stated by Kong (2010) and Obeidat et al. (2017), is the planned managerial decisions and actions that determine the sustainability of an organization. Moreover, developing a strategic management model consists of scanning both inside and outside an organization, sustainability planning for an organization, developing an implementation strategy, and putting the selected strategic management model to work (Svensson, et al. 2017; Svensson, 2017). Strategic management refers to leaders who align their organization's current internal state with stakeholders' expectations and implement policy into an organizational social structure to operate successfully in a complex environment (Jones et al. 2018; Kong, 2010). Because church leaders often operate under financial constraints due to insufficient funding, lack of internal controls, and the pressure of public accountability, developing a strategic management model is critical to their organizations' success (Ageyi-Mensah, 2016; Gachoka et al., 2019).

## **NPOs Leadership Model**

The literature on church leadership focuses primarily on transformational leaders (More & Grandy, 2017; Murno & Thanem, 2018). Every leader identifies with one characteristic type or another and each leadership style is more or less effective based on the church setting (Oberg & Andenoro, 2019; Rhodes & Badham, 2018). An effective leadership model to empower followers is critical to any organizations' success (Ammons & McLaughlin, 2017). Both NPOs and churches use the servant leadership model by making followers the focus (Ammons & McLaughlin, 2017). Servant leadership entails an authentic focus on the collective and not self-interest, making development and growth an organizational goal, fostering an environment for a healthy organization, and positively affecting society through organizational mandates (Hoch et al., 2018; Joo et al., 2018).

The six clusters of servant leadership include that the leader: values people, develops people, builds community, displays authenticity, provides leadership, and shares leadership (Joo et al., 2018; Laub, 2018).

Many researchers extended Hoch et al. (2018) work on servant leadership (Joo et al., 2018). The charismatic leader is mission-driven, articulates vision well, and gains both respect and trust from followers (Northouse, 2019). Servant leaders have deep concerns about the needs of followers and listen to resolve any issues (Ghanem & Castelli, 2019). Those leaders who are intellectually stimulated focus on challenging followers to think and inspirational leaders motivate followers to challenge themselves (Grandy & Sliwa, 2017; More & Grandy, 2017). The non-profit organization (NPO)

leadership model has changed to adopting for-profit organizational practices to create financial stability, sustainability, and public accountability (Limburg et al., 2017; Soysa et al., 2018). NPO management, according to Ghanem and Castelli (2019), entails that leaders must be self-accountable; the authors also identified self-identity, performance improvement, and personal wisdom as a framework that leaders could use to practice self-accountability.

Leader emergence, leadership behaviors in practice, and leadership effectiveness are components of a leaders' emotional intelligence (Sarrionandia, Mikolajczak, 2020). Majeed et al. (2018) revealed a link between leaders' emotional intelligence with leadership styles, decision-making abilities, and organizational performance. Leaders with high emotional intelligence increase employee performance and employee satisfaction (Majeed et al., 2018; Sarrionandia, Mikolajczak, 2020). Decision-making ability and leadership style link to a leaders' level of emotional intelligence (Grandy & Sliwa, 2017; More & Grandy, 2017). The need for strict financial practices by leaders of non-profit organizations has translated into the reshaping of their organizational models (Grandy & Sliwa, 2017; More & Grandy, 2017). The reshaping of non-profit organizational models is the result of introducing internal and external controls, enterprise performance measurements, and business intelligence tools to produce the efficiency of a for-profit business (Limburg et al., 2017; Soysa et al., 2018). Leaders of NPOs battles to become profitable have motivated them to explore alternative sustainability plans, which challenge their social missions (Ceptureanu et al., 2018; Jensen, 2018). Church leaders have recognized the need to move toward adopting new

financial reporting systems to validate giving by key stakeholders and creating a sustainable organization (Agyei-Mensah, 2016; Gachoka et al., 2019).

The next section is an analysis of the business practice of sustainability and the impact on leaders' decision-making ability.

### **Sustainability**

The difficulty in providing a sustainability framework for NPOs is that finances are not the only focus as they are for for-profit businesses (Adekoya, 2018; Agyei-Mensah, 2016; Gachoka et al., 2019). Scholars have researched understanding organizational trends, creating instruments to measure sustainability, and discussing success or failure in terms of whether or not the NPO is sustainable (Ceptureanu S et al., 2017). Organizational sustainability has been a focus for non-profit and for-profit businesses within the last decade (Ceptureanu E et al., 2018). There are many reasons some organizations have succeeded, and others have failed (Bergman et al., 2017; Ceptureanu S et al., 2018). The leaders of NPOs have resorted to using unconventional business models to fund their operations and create a sustainable organization (Ceptureanu E et al., 2018; Ceptureanu S et al., 2017).

### **NPOs and Sustainability**

NPOs have several sustainability approaches including survivability, value creation, and performance measures (Elmagrhi et al., 2018; Meijer, 2020). Non-profit sustainability focuses more on NPOs being able to provide continued services to their communities and less on increasing profits (Bergman et al., 2017; Ceptureanu S et al., 2018). The comprehensive sustainable frameworks for NPOs help to identify the wide

range of indicators for sustainability due to the complexity of their organizational structure (Elmagrhi et al., 2018; Ceptureanu S et al., 2017).

**NPOs and Survivability.** Varying dimensions of survivability could characterize sustainability in NPOs. The dimension of financial viability is a link to indicators like liquidity, cash on hand, and the financial vulnerability of an organization (Ceptureanu, S & Ceptureanu E, 2019; Teece, 2017). The dimension of maintaining programs needed by the communities that NPOs provide, within the communities they serve is another aspect of survivability (Berman et al., 2017; Ceptureanu, S. & Ceptureanu E, 2019). The last dimension is adopting or developing new methodologies that focus on leadership's ability to cope with change both inside and outside of the organization (Nijohf et al., 2019; Teece, 2017).

**NPOs and Value Creation.** An organization that focuses on intangibles like improvements, concepts, and society with recognition of the values of key stakeholders and allocating resources to meet those values provides an environment for leaders to create a sustainable organization (Ceptureanu, E., et al., 2018; Ceptureanu S et al., 2017). Inputs for NPOs have posed many challenges, primarily due to budget restraints and lack of resources (Ceptureanu S et al., 2018; Medine-Borja & Trantis, 2007). There is more of an emphasis on the acquisition and utilization of resources by NPOs along with budget preparation (Ceptureanu S et al., 2017; Spencer et al., 2016). Outputs are an essential measurement for NPOs because the outputs show whether their activities helped to fulfill their mission (Ceptureanu E et al., 2018; Ceptureanu S et al., 2018). There is a need for

NPOs to increase their capacity by improving internal processes, program capacity, and decreasing operating expenses (Bipat et al., 2018; Ceptureanu S et al., 2017).

**NPOs Success or Failure.** The complexity of an NPO's performance measures could determine success or failure and ultimately its sustainability (Ceptureanu S et al., 2018). Profitability is the measurement of sustainability in for-profits. However, NPOs are assessed on a more comprehensive range of indicators (Elmagrhi et al., 2018; Ceptureanu S et al., 2017). NPOs success indicators include mission accomplishment, balanced financial management, efficiency, resource acquisition, stakeholder satisfaction, and survival (Ceptureanu S et al., 2018; Ceptureanu S et al., 2017). Scholars have identified that survival is the most significant indicator of success for NPOs, thus making an NPO that has survived a sustainable organization (Ceptureanu S et al., 2017; Ceptureanu S et al., 2018). Meijer (2020) said that, when an organization is unable to fulfill its accomplishments and is no longer viable, it has failed. Ceptureanu, S. et al. (2018) further complicated the idea of success, failure, and sustainability of NPOs by referring to them as artificially sustainable, meaning that an NPO that provides services to local communities that local government or for-profit businesses will not continue to operate even though it lacks the indicators for success.

### **NPOs and Performance Measures**

Ceptureanu, S. et al. (2018) stated that NPOs have faced many factors that present a challenge to running and staying in business: increased competition from other NPOs, the uncertainty of receiving financial support from donor sources, and for-profit businesses that have now turned to serve the same markets as NPOs. All of these factors

have generated growing interest by researchers and NPO leaders as to how NPOs will become sustainable (Ceptureanu S et al., 2017; Ceptureanu E et al., 2018). Non-profit leaders, who are entrepreneurial in operations, focus on outcomes, implement innovative practices, understand the need for market orientation, and embrace new business models could help NPOs move toward sustainability (Ceptureanu S et al., 2017; Ceptureanu S et al., 2018).

For-profit businesses use IT to carry out performance management as a means to measure company performance and determine overall company achievement (Soysa et al., 2018). Complex reporting needs of for-profit businesses have transitioned PM into enterprise performance measurement (Soysa et al., 2018). This evolution has two functions: a) A warehouse stores all data, which includes both internal and external sources, and b) the enterprise uses business tools such as scorecards, reporting and analysis, planning, and dashboards as a way to collect and analyze performance information. The implementation of hard controls forces transparency in the actions of those responsible for financial management (Soysa et al., 2018).

In the last decade, like for-profit businesses, NPOs suffered scrutiny for lack of performance measures. NPOs are being required to meet performance measures to receive funding from donor sources like government, private organizations, and individuals (Elmagrhi et al., 2018; Ceptureanu S et al., 2017). Moreover, new funding sources such as corporations and venture capitalists are depending on metrics to ensure funding is going to organizations that are making an impact (Arogyaswamy, 2017).



Donors want to know if the organization is achieving its goals based on the metrics and influence on the target population (Arogyaswamy, 2017; Ceptureanu, E. et al., 2018).

Soysa et al. (2018) made the case that fiscal responsibility is most beneficial if it combines human hands and online analytical processing (OLAP) to accomplish accurate financial management. OLAP is a business intelligence system that can improve a business's ability to access information, which brings greater customer satisfaction and increased competitiveness (Soysa et al., 2018).

### ***Summary of Sustainability***

This section was an analysis of the business practice of sustainability. Defining sustainability for (NPOs) is difficult due to NPOs having an elaborate organizational make-up based on the literature (Bergman et al., 2017; Ceptureanu S et al., 2018). There are several sustainability approaches identified in the literature for non-profit organizations, which help NPOs meet the reporting needs of key stakeholders within and outside of an organization (Ceptureanu E et al., 2018; Ceptureanu S et al., 2018). Because NPOs focus on making an impact on complex social problems, providing services to the communities they serve is an indication that they are sustainable (Berman et al., 2017; Elmagrhi et al., 2018; Ceptureanu, S. & Ceptureanu E, 2019). Moreover, when NPOs improve internal processes, provide services to individuals beyond their goal, and decrease operating expenses, it is perceived as a measure of sustainability (Bipat et al., 2018; Ceptureanu et al., 2018).

An NPO that continues to exist while lacking sufficient financial stability and indicators for success may identify as “artificially sustainable” due to providing

necessary services to a community to which local business or local government will not provide services (Ceptureanu S et al., 2017, 2018). Scholars have identified that survival is the most significant indicator of success for NPOs, thus making an NPO that has survived a “sustainable organization” (Ceptureanu, S. 2017; Ceptureanu, S. & Ceptureanu E, 2019). The accurate indicators for a sustainable NPO are mission accomplishment, balanced financial management, efficiency, resource acquisition, stakeholder satisfaction, and survival (Ceptureanu S et al., 2018; Civitillo et al., 2019).

### **Summary and Transition**

Section 1 covered the foundation of the study. A statement of the purpose of the study provided the rationale for the selection of the study topic. The background of the problem included an examination of the literature related to decision-making, financial management, church budgeting, strategic management, strategic leadership in churches, and sustainability that are pertinent to the research. The review of the literature helped to establish effective decision-making strategies by nondenominational church leaders that support long-term sustainability in nondenominational churches. The results of this study may provide church leaders with effective decision-making strategies that support long-term sustainability to offer long-term support to local communities by engaging in the redistribution of societal and environmental goods, providing jobs, and assisting the underserved and needy. Section 1 also included the rationale for using a qualitative multiple case design over other research designs. The research questions in chapter 1 give direction to the study. A discussion of the importance of the study, gaps in the literature, and implications for social change followed.

Section 1 concluded with a review of the literature relating to the study and this summary. The academic literature covered many factors that are necessary for effective decision-making strategies that support long-term sustainability within nondenominational churches. The objective of the study was to examine the effective decision-making strategies of nondenominational church leaders in Central North Carolina and examine the effectiveness of those decision-making strategies that support long-term sustainability.

Section 2 covers the following topics: the role of the researcher, participants, research method and design, data collection and management, the survey instrument, data analysis, reliability, and validity.

Section 3 included applications to professional practice, implications for social change, recommendations for action, recommendations for further research, my reflections, and the conclusion.

## Section 2: The Project

This qualitative, multiple case study sought to identify effective decision-making strategies that some church leaders use to support long-term sustainability. I used data from semi structured interviews with church leaders, observations, and document review and analysis. In Section 2, I discussed (a) the role of the researcher, (b) the participants, (c) research method and research design, (d) population and sampling, (e) ethical research, (f) data collection instruments, (g) data collection techniques, (h) data organization techniques, (i) data analysis, and (j) reliability and validity of the study.

### **Purpose Statement**

The purpose of this qualitative, multiple case study was to explore the effective decision-making strategies that some church leaders used to support sustainability. The population consisted of church leaders at five nondenominational churches in Central North Carolina. The study has implications for positive social change: improving the decision-making strategies of church leaders could help with long-term support of local communities by providing programs that improve quality of life, local economy, and community development (Chen & Weng, 2017; Tagai et al., 2017).

### **Role of the Researcher**

The researcher is the primary instrument for data collection in a qualitative study (Daniel, 2019; Fusch et al., 2017). I served as the primary instrument of data collection for this qualitative, multiple case study. I had direct experience with nondenominational churches but not with the participants in this study. Tsan and Nguyen (2017) said that ethical behavior based on the Belmont Report is paramount in any research. I used the

Belmont Report to inform my ethical research practices in ensuring respect, beneficence, and justice for all participants (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). The principle of respect for all persons incorporates the right of individuals to self-govern and control their affairs. The second aspect of respect for all persons protects individuals with diminishing autonomy—those who are incapable of acting on their desire and plans. The principle of beneficence means showing respect for an individual's decisions and securing the safety of that individual in research. The principle of justice means treating individuals equally and the delivery of the constructs of burden and benefit; to each person an equal share, according to individual need, individual effort, societal contribution, and merit (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979).

Walden University administrators required study participants to sign a consent form, which is necessary to show voluntary participation. I treated participants ethically and adhered to the Walden University IRB guidelines for conducting ethical research. It was the responsibility of the Walden University IRB to ensure that students followed the ethical standards established by the University as well as the federal regulations established by the United States. All Walden University students must obtain approval from IRB before conducting a study (Walden University, 2017).

McNally et al. (2017) said that contacting participants by phone or email was a way to establish rapport with participants. Kane and Gallo (2017) noted the importance of protecting both the participant and the interviewer by having all participants sign a letter

of informed consent. Therefore, I conducted face-to-face semi structured interviews as the primary method for collecting information from each participant. I asked participants to read the letter of informed consent and informed each participant of their right to withdraw at any time during the interview, and then asked all participants to sign the letter of informed consent before conducting any interviews.

Yin (2018) and Fusch et al. (2017) said that within the case study design, a researcher could conduct interviews, direct observations, and document review within a bounded system. Asking how and why questions using unstructured interviews position the researcher to gain in-depth responses from participants (Fusch et al., 2017). McGrath et al. (2019) said that participant interviews and document reviews are points at which researchers could collect data relevant to the conceptual framework and research question of the study. I used interviews, direct observations, document reviews, and participant observations to gain the required data for a case study.

I used a standardized interview protocol for data collection purposes (Fusch et al., 2017). Tsan and Nguyen (2017) and Fusch et al., (2017) stated that the use of an interview protocol helps establish rapport with participants, provides consistency in the interview questions, and can be used to confirm data saturation and ensure the mitigation of bias. I recorded each interview on a handheld recorder and manually transcribe notes to evaluate the data, develop results, recall information, maintain consciousness of areas where I may insert bias, and use member checking to ensure the participant's thoughts align with the emerging themes (Brit et al., 2016; Cristofaro, 2017; Rethorn & Pettitt, 2019). Cristofaro (2017) and Brit et al. (2016) stated that a researcher's asking questions

could influence participants' responses. To ensure participants' responses are accurate, I used member checking to ensure the data collected comes from the participants' thoughts and not my thoughts. I reduced bias by being mindful of how I ask participants questions in an effort not to present myself as an expert. Further, to eliminate bias and ensure data saturation, I used a case study interview protocol.

### **Participants**

Eligibility criteria should be the guideline for participants selected for a study (Weng, 2017; Yuan et al., 2019). Additionally, according to Hennink et al. (2017) and Saunders et al. (2018), all participants should be able to answer the research question. Creely (2018) and Walden (2017) stated the importance of participants having an in-depth understanding of the research topic is to share their lived experiences and offer insight into the study.

I used a homogeneous purposeful sample of church leaders with financial responsibility in nondenominational churches in Central North Carolina. The use of homogeneous purposeful sampling ensures data richness (Barratt et al., 2017; Morley et al., 2017). I randomly selected five nondenominational churches in Central North Carolina. (See Appendix B.) I interviewed 10 church leaders for this study, selecting 2 from each of the five nondenominational churches in the study. The participant pool included church leaders with authority to engage in their organization's financial decisions, serving in a nondenominational church that was at least 10 years old, and was in Central North Carolina.

The researcher can establish relationships via handwritten letters, telephone, and online with the utmost regard to ethics (Borins & Herst, 2019). Researchers can emphasize a mutual relationship that encourages participants to commit to a more extended relationship structure, much like that found in families or friendships (Stets et al., 2017). Prequalification was vital to ensure participants have an in-depth knowledge of the research topic (Forero et al., 2018). Therefore, I prequalified potential participants using email and the telephone to ensure that participants met the purposeful sample's criteria. In addition, I established a working relationship with participants through rapport building by contacting participants via phone and email. At that time, I disclosed the purpose of the research study.

Participants signed a letter of informed consent containing relevant information about the study (Friesen et al., 2017). Protecting all participants' rights is essential while conducting a research study (Stack-Culter et al., 2017; Wilson et al., 2018). It is also necessary to share the research's confidentiality with all participants (Lucero et al., 2018). Therefore, after participants read the consent form, I asked all participants if they have any questions before signing the consent form. In addition, I informed all participants that all information, including their names and churches, is confidential. Moreover, I notified participants of their right to decline participation at any time during the study. All data collected was stored on an 8 GB flash drive and secured in a file cabinet in the researcher's home office for the next five years, after which time I will destroy the 8 GB flash drive and any documents collected for the study.



## **Research Method and Design**

The three methods researchers use is qualitative, quantitative, and mixed methods (Charlick et al., 2016). Answering the research question is the focus of case study research (Yin, 2018). This qualitative research study aimed to explore the effective decision-making strategies that support long-term sustainability in nondenominational churches.

### **Research Method**

The three research methods are qualitative, quantitative, and mixed (Noyes et al., 2018; Yin, 2018). The qualitative approach is useful when interviewing participants who can share current life experiences and add value and credibility to the study (Alase, 2017). The researcher gains insight from the qualitative method, exploring the depth, richness, and workings inherent to the phenomena under study (Fusch, et al., 2017; Daniel, 2019). Therefore, I used a qualitative method to help business researchers explore business problems within church organizations.

The quantitative methodology maintains a pro-scientific approach to research, focusing on systemic and standardized procedures, research control, and purposeful data collection (Zyphur, 2019). The quantitative methodology is a statistical analysis based on the categorization and frequency of participants' responses in a study (Zyphur & Pierides, 2017). The quantitative method would not be appropriate for this study because the research did not focus on correlations between entities and the effects of those relationships, such as the difference between a person's age and financial management skill level (Queiros et al., 2017). The researcher needs an in-depth investigation to gather

information from nondenominational church leaders about their decision-making strategies, and a quantitative approach would not be necessary.

Mixed methods research combines both qualitative and quantitative methodologies to examine a problem from several different perspectives and widen the scope of a study (Lucero et al., 2018). This study only focused on the effective decision-making strategies of church leaders within five nondenominational churches in Central North Carolina, which narrows the scope of the study. Therefore, I did not use mixed methods, as a broader scope for this study is not necessary.

### **Research Design**

The design chosen for a study is the driving force for the researcher (Yin, 2018). A researcher can choose from multiple options within qualitative research: ethnography, phenomenology, grounded theory, narrative inquiry, and case study (Yin, 2018). The multiple case study design is the proposed design for this study. Alase (2017) said that conducting semi structured interviews and exploring the lived experiences of the participants within a bounded system is suitable for multiple case study design. Bock et al. (2018) and Kashif et al. (2018) noted that a researcher gains more in-depth insight into the phenomenon through the participants' answers to research questions.

I considered both phenomenological and ethnography research designs. Fusch et al. (2017) said that ethnography is the observation of different socio-cultural groups and their activities. Fusch et al. showed that ethnography focuses on the concealed, less observable, and unambiguous breadth of organizational life. Ethnography was not an option as exploring social-cultural groups and activities are not relevant for this study.

Adams and van Manen (2017) defined phenomenological research as an exploration of an individual's experience as lived by that individual in that lived moment. The phenomenological design emphasis is on the lived experiences of participants with the same event (Marshall & Rossman, 2016). Phenomenological design is not the right choice for exploring solutions to business problems due to its subjectivity. Yin (2018) said that conducting interviews, observations, and document analysis is appropriate for case study research. I conducted interviews, direct observations, and conducted document review and analysis to ensure sustainability in nondenominational churches, so case study design was more appropriate.

In a multiple case study, the researcher conducts interviews and reviews various documents to gain in-depth responses from participants (Fusch, P. et al., 2017; Yin, 2018). A case study design is useful when a researcher wants to gain a deeper understanding of the viewpoint, perception, and knowledge of a phenomenon in a bounded system (Yin, 2018). Therefore, I used interviews, direct observations, and document review to gain the data required for a case study. Conducting interviews until no new themes or ideas emerge from interviewing participants can ensure data saturation (Creely, 2018). I ensured data saturation by increasing the number of participants interviewed and by member checking to ensure I accurately interpreted the participants' responses to interview questions until no new information emerged.

### **Population and Sampling**

The sampling method selected for this study is a purposeful sampling. Barratt et al. (2017) and Morley et al. (2017) said that purposeful sampling helps a researcher

obtain information-rich cases related to the phenomena of interest. Zyphur's (2019) study showed purposeful sampling is useful for researchers in selecting participants who have direct knowledge of the event. The use of purposeful sampling ensures data richness (Barratt et al., 2017; Morley et al., 2017). The population for this study consisted of church leaders with financial responsibility in five nondenominational churches in Central North Carolina who have used effective decision-making strategies that support long-term sustainability.

The population for this qualitative multiple case study were leaders from nondenominational churches who initiated effective decision-making strategies that support long-term sustainability. Specifically, the study population consisted of leaders from medium-size churches in Central North Carolina. Medium size nondenominational churches include average weekend attendance between 51 and 300 people, representing 51.3% of churches in Central North Carolina (USACHurches, 2018). My purposeful sample consisted of 10 church leaders in five nondenominational churches in Central North Carolina. Zyphur (2019) and Zyphur and Pierides (2017) said that to reach data saturation, themes should begin to reoccur, and returns start to diminish. When themes began to reoccur, a researcher is moving toward diminishing returns (Assarroudi et al., 2018; Moe et al., 2017). Suitability and capability guide qualitative research sampling methods and encourages the researcher to be archaic in attitude while discovering that accurate sample size is one that appropriately answers the research question (Queiros et al., 2017; Zyphur, 2019).

My sample included 10 nondenominational church leaders from five nondenominational churches who met the following criteria: (a) They had the authority to engage in organizational financial decisions. (b) The nondenominational church must have been in existence for 10 years. (c) They had to work in a nondenominational church in Central North Carolina. A purposeful sample provides a researcher with the opportunity to select participants with direct knowledge of the research subject matter (Zyphur, 2019).

Marshall and Rossman (2016) noted that data saturation is the point of diminishing returns by a researcher. The large sample size is no guarantee of reaching data saturation in qualitative research (Creely, 2018). I selected 10 participants to reach data saturation and answer the research question. I collected data from interviews, observations, and reviewing financial documents that addressed effective decision-making strategies of church leaders with financial decision-making authority from five large nondenominational churches who have demonstrated economic sustainability over 10 years. Traditionally church leaders with financial responsibility consist of deacons, trustees, and sometimes pastors. I conducted interviews at a location convenient for the participants in an effort not to embarrass or inconvenience the participants. McNally et al. (2017) and Farooq & de Villiers (2017) stated that qualitative interviewing is a process in which a researcher must have excellent listening skills, a high level of note-taking ability, and meticulous preparation to obtain useful data.

### **Ethical Research**

The letter of informed consent outlined details of the study for participants as well as the criteria for selection, the interview process, and reporting of the results (Friesen et al., 2017). (See Appendix D.) All individuals were required to read and sign a letter of informed consent before taking part in the research study (Chan et al., 2017). I informed participants that their identities would be anonymous, thus protecting their identities in the research results. Each participant received a random, untraceable number to provide confidentiality (Johnson et al., 2017).

The letter of informed consent includes an option to withdraw from the study at any time in person or by phone and information that participation is voluntary (Cocanour, 2017). Participants wanting to withdraw from the study can do so face to face or by email. Before participants sign the consent letter, I restated the withdrawal clause and voluntary participation statement. I informed participants of no identifiable risks in association with contributing to the study. Zandlbergen (2014) suggested that a researcher not offer a participant any compensation for participating in a research study. I also informed participants that there is no compensation or benefits associated with contributing to the study; however, I provided each participant with a summary of the research findings.

Confidentiality is of the utmost importance as it pertains to ethical behavior in research (Stack-Culter et al., 2017; Wilson et al., 2018). I am the solitary guardian of all electronic data, recordings, notes, and transcripts. The assignment of random untraceable numbers for each participant protects their identity. I locked the documentation pertinent

to information associated with the random untraceable numbers in a file cabinet only accessible by me. I secured all documents and information for the next 5 years, after which I will erase any materials and the 8 GB, encrypted flash drive. If a participant declines an interview, contacting the researcher is not necessary.

I obtained the appropriate permission from Walden University's Institutional Review Board to ensure compliance with autonomy, confidentiality, and respect for all participants [#09-29-20-0285178]. The IRB application that I submitted included a copy of the certificate issued by the National Institute of Health, Office of Extramural Research, and the Collaborative Institutional Training Initiative. I did not use any identifiable personal information in this study. According to National Commission for The Protection of Human Subjects of Biomedical and Behavioral Research (1979), “The Belmont Report” it is the researcher's responsibility to respect all participants' dignity and integrity.

I provided all participants with a random nontraceable identifier, a combination of a letter and a number to ensure privacy and confidentiality. I am keeping all recorded data, including digital recordings of interviews, transcripts, and interview information and consent forms in a locked cabinet for 5 years to protect all participants' privacy and confidentiality. After the 5 years, I will destroy all information, consent forms, interview recordings, and transcribed information.

### **Data Collection Instruments**

Yin (2018) suggested that interviews in a qualitative study be the primary source of data collection. Yin (2018) also indicated that extracting information from interviews

allows the researcher to gain insight into the participants' knowledge and perceptions. Semi structured interviews create more flexibility based on each separate interview and allow the researcher to obtain optimal information from participants (Miller, 2017). Therefore, I was the primary data collection instrument facilitating semi structured individual interviews that were the primary data collection method used for this study. (See Appendix A.) Hennink et al. (2017) and Saunders et al. (2018) stated that interview questions should be open-ended, along with probing questions to increase the richness of the data; semi structured individual interviews not only provide exhaustive examination but a flexible format for the researcher. Interviews position the researcher to gain insight into or understanding of beliefs lived experiences, practices, conduct, or forecasts of an organization or participants (Farooq & de Villiers, 2017; McNally et al., 2017). Semi structured interviews are the ideal method for a researcher to learn about the concepts in question from the participant's point of view (Alase, 2017; Creely, 2018). The interview protocol that I used during the semi structured interview appears in Appendix A. I collected data from semi structured interviews, document analysis of church budgets and financial records, and observations.

When conducting semi structured interviews, it is essential to follow a comprehensive procedure. An interview protocol is a set of directions or methods used for interviews (Dikko, 2016). Creating interview protocols is essential and ensures the reliability and transferability of a research study (Butler et al., 2016; Zeynep, 2017). I used a specific set of questions for each interview conducted. (See Appendix A.) Hamilton et al. (2017) suggested that the interviews be held in a distraction-free,



comfortable environment, with low background noise for recording purposes. In addition, the researcher needs to ensure the interviews are held at convenient times, so participants' daily schedules are not interrupted (Friesen et al., 2017). Therefore, I used the Microsoft Team platform to facilitate and record interviews with participants. I also used an iPhone 8 cell phone as a backup recording device to ensure there is no loss of data from interviewing the participants.

To obtain the best possible responses, before beginning an interview with participants, I built rapport by giving a proper introduction, explaining more about the research study, and having a general conversation to put the participants at ease. The initial interview with participants lasted no longer than 60 minutes. At the beginning of the interview, I shared the informed consent. (See Appendix D.) I disclosed the full nature and importance of the study with all participants. While the participants are reading the letter of informed consent, I included the option to withdraw from the study at any time (Friesen et al., 2017). I informed participants that there is no financial compensation associated with contributing to the study. Dikko (2016) said that adhering to an interview protocol contributes to validity and reliability. I informed participants that their identities would remain confidential and that they would receive a random untraceable number at the time of the interview. I sent all participants a letter of informed consent in a fillable Adobe PDF, which participants were required to sign before the interview. I followed the interview questions as written in the interview protocol and asked all participants the same set of questions. (See Appendix A.) At the end of the interviews, I thanked participants for their participation, and explain that there would be a

scheduled follow up interview later. The follow-up interviews would take no longer than 45 minutes. At that time, I used member checking to confirm my interpretation of the participant's responses to the interview questions. Marshall and Rossman (2016) said that member checking increases the reliability and validity of the data collected.

### **Data Collection Technique**

Researchers use several types of triangulation in qualitative case studies, according to Yin (2018), including multiple researchers, methods, sources, and theoretical frameworks to answer a research question. Fusch et al. (2018) and Johnson et al. (2017) said that to accomplish data saturation, a researcher must use multiple data collection methods for a research topic. Therefore, I used the following data sources as required by qualitative research methodology: (a) observations, (b) semi structured interviews, and (c) document analysis. Observations are an option; however, Zyphur and Pierides (2017) said that observations as a data collection method could not offer an exhaustive examination of the phenomenon. McNally et al. (2017) said that, even though interview questions are general, they generate substantial responses from participants. Written essays provide an in-depth description of the phenomenon as well. However, essays are limited, and semi structured individual interviews are the method chosen for this study (Farooq & deVilliers, 2017). I collected data through semi structured personal interviews, observations, and reviewing internal financial documents.

In qualitative research, face-to-face interviews are the best means to gather data (Yin, 2018). A researcher could use face-to-face interviews and telephone interviews to collect detailed data for a research study (Farooq & de Villiers, 2017; McNally et al.,

2017). The recruitment of participants began after I obtained IRB approval. I invited participants to participate in the study by making contact using publicly available information and initializing communication via email. I contacted each Pastor from the randomly selected churches from the website usachurches.org. If another individual has financial responsibility, I contacted the individuals responsible for their nondenominational churches' finances. After I contacted participants, I scheduled an interview via the Microsoft Team platform or a phone interview that lasted no more than 60 minutes. I conducted all interviews at a convenient time for each participant. Once I scheduled an interview, I sent the letter of informed consent via email. I asked the participant to respond to the letter of informed consent by stating, "I Consent", if they agreed to be interviewed via an email address that only I could access. I used an email address other than my personal email account, as I will close the account after five years. I advised all participants of the study's voluntary nature and the steps to take should they decide to remove themselves from the study.

Before an interview, I assigned a random untraceable letter and number for each participant. I followed the interview protocol that I have established (Appendix). The interview protocol, as said by Chan and Walker (2015), is used to assist the researcher with staying on task. I recorded all interviews using the Microsoft Team platform and an iPhone 8 telephone, which consisted of both audio and video as a back up to ensure no data is lost. Once I complete an interview and conclude with participants, I stopped both devices. At that point, I informed participants that I would schedule a follow-up interview

to review their answers to the research questions. The interviews did not exceed 60 minutes.

A researcher could face issues that negatively affect their ability to conduct interviews, including time constraints and using recording devices, which could cause participants to feel uncomfortable (Brandon et al., 2014; Cole & Harbour, 2015; Newington & Metcalfe, 2014). Sharing interview questions with participants in advance could assist participants with answering questions in detail and with accuracy, which could provide rich data for the researcher (Yin, 2018). I also informed participants of the use of both the Microsoft Team platform and iPhone 8 to record the interviews. I reminded participants that I would contact them later for member checking to ensure that I have accurately interpreted their responses to all interview questions. McGonagle et al. (2015) stated the advantages of conducting face-to-face interviews are being able to capture nonverbal cues by participants, building a rapport with participants, and even hearing and capturing the verbal aspects and nuances of participants' responses to the interview questions. I reminded all participants that they could stop the interview at any time.

Multiple data collection techniques facilitate triangulation and reaching data saturation (Yin, 2018). I asked participants open-ended questions to gain rich data. I used CAQDAS to transcribe the interviews with participants. I then further categorize manually the themes identified through the analysis. I used the member checking processes to review and validate the participant's responses to the interview questions. Brit et al. (2016) and Assarroudie et al. (2018) said that using member checking could

assist the researcher with validating themes that emerged from interviews with participants. Member checking ensured the interpretation of the participant's responses to the interview questions and increased the reliability and validity of the data collected. Rethorn and Pettitt (2019) said that member checking ensures the trustworthiness of the data collected. Marshall and Rossman (2016) used in-depth individual interviews, member checking, and follow up questions to exclude any unclear comments by participants. I thanked participants and end the interview. I allowed no more than 45 minutes for each interview.

I saved the recorded interviews; interview transcripts are saved on an 8 GB encrypted flash drive, which I stored in a locked file cabinet in my residence. I requested copies of documents related to the research study from the participants. I marked all records from each participant with a random untraceable number, which will identify participants for the study. For additional interviews, as well as member checking, I followed the same transcription protocols. I analyzed interview transcripts and then wrote the findings and save materials on the 8 GB encrypted flash drive. I retained the flash drive containing audio files and organizational documents collected for five years and stored them inside a locked cabinet in my residence. After five years, I will destroy the 8 GB flash drive and any documents from the research study.

### **Data Organization Technique**

In qualitative research, protecting the confidentiality of all participants is paramount (Fusch et al., 2017). The qualitative data collection process is a labor-intensive process (Schreier, 2017). Fusch et al. (2017) and Schreier (2017) recommended

coding systems for organizing data and providing several methods to compare data to provide timely feedback to participants. I used random untraceable numbers for each participant to track data in a reflective journal as my study progresses. When a researcher organizes data, data interpretation could improve (Norwell et al., 2017). CAQDAS is useful for coding stored data, analyzing themes, summarizing data, and providing another level of protecting participants' confidentiality (Chandra & Shang, 2017; Nowell et al., 2017). I manually classified themes after collecting the data from the semi structured interviews then used CAQDAS to sort further text that would help clarify the emerging themes collected from the semi structured individual interviews.

I digitally recorded all semi structured interviews, transcribe, file, and store all recordings. I stored all interview information on a password-protected flash drive for security reasons. After the study, I locked all information stored on a thumb drive, electronic data, recordings, notes, and transcripts of the study in a file cabinet in my home, only accessible by me and retained for five years. At the end of the retention period, I will destroy all materials (Lucero et al., 2018).

### **Data Analysis**

Triangulation occurs when a researcher views a concept from a given point and includes other perspectives to improve the analysis of the ideas and increase validity and reliability (Abdalla et al., 2018). Triangulation acts as a test of validity for qualitative research by using different sources of information (Lincoln & Guba, 1991). The four types of triangulation include: (a) method triangulation, (b) investigator triangulation, (c) theory triangulation, and (d) data source triangulation (Denzin, 1978; Varpio et al., 2017).

Methodological triangulation refers to researchers using interviews, field notes, and observations (Abdealla et al., 2018; Natow, 2020). Therefore, I used methodological triangulation in the forms of face-to-face interviews and document analysis. Investigative triangulation is the use of multiple researchers in a study to provide different perspectives and findings, which adds to a study (Fusch et al., 2018; Johnson et al., 2017). Therefore, I did not use investigative triangulation, as I am the only researcher conducting this study. Theoretical triangulation refers to researchers using different theories to analyze and interpret data from a study (Varpio et al., 2017). Moreover, data source triangulation occurs when a researcher collects data from multiple sources like in-depth individual interviews or focus groups (Adbella et al., 2018; Fusch et al., 2018).

A researcher can use theoretical triangulation with several frameworks to guide a study (Abdella et al., 2018; Fusch et al., 2017). Therefore, I used stewardship, agency, dynamic managerial capability, and stakeholder theories, to guide my research (Adner & Helfat, 2003; Badrinaryanan et al., 2018; Davis et al., 1997; Donaldson & Davis, 1991; Donaldson & Preston, 1995; Freeman et al., 2010). These methods could reduce observer biases, selection biases, and may increase assurance in the research findings (Lincoln & Guba, 1985). Therefore, I ensured validity and reliability by using several forms of triangulation to substantiate and validate the various sources of information (Dikko, 2016; Marshall & Rossman, 2016).

In qualitative research, data analysis is essential in conducting a study. Yin (2018) stated that researchers conducting qualitative data analysis often follow a five-step process: compiling the data, disassembling the data, reassembling arraying, interpreting

the data, and concluding the data (Yin, 2018). Precise identification of characteristic viewpoints results from a researcher thematically organizing data collected from participants (Yin, 2018). Therefore, I used computer assisted qualitative data analysis software (CAQDAS) to sort text that further clarified themes collected from the semi structured interviews and recognize similarities and relationships to the participants. Following Yin's 5 phase analysis model, in the first phase, I used CAQDAS to compile data from semi structured individual interviews, document analysis, and observations. I used the software to gather data collected from church leaders about the effective decision-making strategies they use to support long-term sustainability. In the second phase, I used CAQDAS to disassemble data into smaller pieces of data. I then labeled the smaller pieces of data to organize the data collected using CAQDAS.

In the third phase, I reassembled the data collected by using CAQDAS. In this phase, according to Yin (2018), the cases might align with your predictions or contrast the predictions. In the fourth phase, I interpreted the data collected using CAQDAS, checking for researcher biases to ensure no preconceived conclusions about the data collected are present. In the final step I arrived at conclusions based on the data analysis.

### **Reliability and Validity**

Establishing reliability and validity is an essential part of qualitative research (Caffaro et al., 2018; Creely, 2018). The test and measures used in quantitative research differ from qualitative research. Barratt et al. (2017) and Assarroudie et al. (2018) said that qualitative research studies receive criticism from quantitative researchers citing they have opinionated conclusions, deficiencies of scientific rigor, and absence of



transparency in methodical procedures. Saunders et al. (2018) and Hennink et al. (2017) said that qualitative research loses its usefulness without establishing rigor. According to Yin (2018), validity occurs when the results meet the study's requirements. The ability to transfer research findings from one context to another context is validity (Mayer et al., 2017; Moe et al., 2017). In data collection, validity also means that the researcher's findings accurately represent what is measured (Hamilton et al. 2017; Zeynep, 2017). Lincoln and Guba (1991) provided four aspects of "trustworthiness" as an alternative to reliability and validity to demonstrate qualitative rigor (Nowell et al., 2017; Saunders et al., 2018). Trustworthiness is the confidence in procedures to provide rigor for qualitative research (Cypress, 2017; Levitt et al. 2017). Moreover, the research topic's alignment establishes reliability (Kalu & Bwalya, 2017; Nowell et al., 2017). The use of a reflective journal could increase reliability and provide transparency of context and presumptions of the research (Korstjens, 2018). I adhered to the interview protocol that I have established to ensure accuracy and reliability within my study. (See Appendix A.)

When a researcher is transparent and adheres to the steps within data collection, it ensures reliability (Saunders et al., 2018; Mayer et al., 2017). The insurance of reliability is a researcher's use of specific procedures (Kalu & Bwalya, 2017). Therefore, I followed the interview protocol and facilitate member checking by contacting participants to confirm that I have correctly interpreted all responses to the interview questions. I reviewed financial documents, observations, and field notes until I achieve data saturation.

## **Dependability**

Natow (2020) described dependability as the stability of data and the nature of the study over time and conditions during the study. Abdella et al. (2018) said that researcher notes, process logs, and peer debriefings are all activities that could constitute dependability. I used member checking to review and validate participant responses for accuracy after each interview. Johnson et al. (2017) and Abdella et al. (2018) said that a researcher using member checking could further explore themes with participants. Moreover, using member checking ensured the accuracy and interpretation of participant responses to the interview questions, which could increase the reliability and validity of the data collected (Marshall & Rossman, 2016; Rethorn & Pettitt, 2019). The goal of all research is to find trustworthy and sound conclusions to the research study (Kalu & Bwalya, 2017; Korstjens, 2018).

## **Credibility**

Credibility is the confidence placed in the truth of a researcher's findings (Kalu & Bwalya, 2017; Thomas, 2017). Researchers further enhance credibility when they allow participants to confirm the accuracy of the study results through the member checking method (Yin, 2018). To support credibility within a qualitative study, the researcher must demonstrate an accurate picture of the phenomena under consideration and a link identified to the participant's expectations or findings (Cypress, 2017; Levitt et al. 2017). I reviewed interview data, conducted observations at meetings, and reviewed financial documents to ensure credibility. Queiros et al. (2017) and Zyphur and Pierides (2017) said that reliability is the consistency in the procedures used to analyze data, and validity

is a reflection and accuracy of the findings of the method chosen. Qualitative researchers believe that using accepted research methods for a qualitative study would produce reliable results (Zyphur., 2019).

### **Transferability**

Transferability is the usefulness of the results of a qualitative research study and the ability to use the results in other contexts or settings (Abdalla et al., 2016; Alase, 2017; Korstjens, 2018; Noyes et al., 2018). It also lets the reader know if there are similarities in the content of the research or what Lincoln and Guba (1991) refer to as 'associated fittingness.' Transferability, as it pertains to this study, would be church leaders within another geographic location applying the results of the effective decision-making strategies that support sustainability in Central North Carolina to obtain the same results in their churches' geographic location. Marshall and Rossman (2016) suggested that if the results of a study are transferable to another context based on the reader's point of view, then the research findings have transferability.

### **Confirmability**

Confirmability refers to the degree to which other researchers could confirm the results of the inquiry (Cypress, 2017; Kalu & Bwalya, 2017). Confirmability, like dependability, relies on an audit trail of the data collected (Korstjens, 2018). To maintain an audit trail, I kept detailed notes from the semi structured interviews, along with the analysis and interpretation of the data collected. Moe et al. (2017) and Mayer et al. (2017) said that using data analysis software provides the researcher with a detailed audit trail. Abdalla et al. (2018) and Alase (2017) said that confirmability ensures the researcher's

personal feelings and opinions will not influence the responses of the participants' interview questions. Assarroudi et al. (2018) and Saunders et al. (2018) said that an audit trail is useful for better management and tracking of sampling, data analysis decisions, and maintenance of notes about report retrieval, content analysis, and synthesis decisions. Therefore, I addressed confirmability through member checking, having a detailed audit trail, and methodological triangulation.

### **Data Saturation**

Qualitative methodologists encourage best practices by stating that the quality of research will be highest when returns start to diminish, and returns do not produce new themes (Mayer et al., 2017; Saunders et al., 2018). Data saturation affects the quality and quantity of data collected for qualitative research (Tsan & Nguyen, 2017; Zyphur, 2019). Data saturation refers to a lack of new data or emerging themes, or sufficient information that allows duplication of the study, or informational redundancy (Creely, 2018; Fusch et al., 2017; Saunders et al., 2018).

Triangulation acts as a test of validity for qualitative research by using different sources of information (Lincoln & Guba, 1985). Triangulation refers to including other perspectives to improve the analysis of the ideas and increase validity and reliability (Abdalla et al., 2018). Methodological triangulation occurs when researchers use interviews, field notes, and observations to collect data (Abdealla et al., 2018; Natow, 2020). These methods could reduce observer biases, selection biases, and may increase assurance in the research findings (Lincoln & Guba, 1991). Therefore, I used methodological triangulation, in the forms of face-to-face interviews, document analysis,

and field notes. Moreover, I collected, analyzed, and coded data from each participant interview, using the same protocol for each until no new themes emerged.

### **Summary and Transition**

In Section 2, I restated the purpose of the study, the participants, research method and design, the population and sampling, ethical research, data collection instruments, data collection, and data analysis technique. I concluded Section 2 with reliability and validity, dependability, credibility, and data saturation.

Section 3 included applications to professional practice, implications for social change, recommendations for action, recommendations for further research, my reflections, and the conclusion.

### Section 3: Application to Professional Practice and Implications for Positive Social Change

The purpose of this qualitative, multiple case study was to explore strategies that church leaders used to support effective decision-making for long-term sustainability. The data derived from interviews with 10 church leaders who had financial decision-making authority and had successfully used decision-making strategies for nondenominational churches in Central North Carolina. I analyzed the collected data using a meaningful unit analysis of the themes. I used member checking to validate the collected data and to confirm the connection between long-term sustainability and implementing successful decision-making strategies for each nondenominational church in the study. Four themes emerged from the participants' responses: (a) effective budgeting and financial management, (b) leadership development, (c) mission focused, and (d) community trust. All participants concurred that the most effective strategies for sustaining nondenominational churches were effective budgeting and financial management, leadership development, and community trust. In the following section, I presented the study findings.

#### **Presentation of the Findings**

This study was guided by one research question: What strategies do nondenominational church leaders use to support effective decision-making for long-term sustainability? The analysis of the collected data from the individual semi structured interviews and the strategic budget plan reviews were utilized to answer the research

question. I reached data saturation after conducting the eighth interview. This study yielded four themes, which I related to the conceptual framework for ST.

There were two sources of data: semi structured individual interviews with participants and the participants' strategic budget plans. After transcribing the interviews, I contacted participants with a summary of the answers, including my interpretation. Following their confirmation, I manually coded their responses by identifying reoccurring words, phrases, and statements. Finally, I used computer-assisted qualitative data analysis software (CAQDAS) to conduct a thematic analysis of these data to confirm the manual analysis.

This study's conceptual framework was Donaldson and Davis' (1991) ST. It provided a foundation and framework of leadership decision-making strategies that could be used by church leaders in different capacities and applied across multiple contexts, including financial management, strategic management, and sustainability. I purposefully selected 10 church leaders who had financial decision-making authority in nondenominational churches in Central North Carolina to address the research question. (See Appendix B.) All had been in church leadership for at least 10 years and had demonstrated the development and implementation of effective decision-making strategies for long-term sustainability. The following section identifies the results of the thematic analysis.

### **Emerging Themes**

After coding and analyzing the data, I identified the following four major themes: (a) budgeting and financial management, (b) leadership development, (c) mission

focused, and (d) community trust. In the following sections, I analyze these themes and how they relate to the conceptual framework that supported this study.

Table 6

*Most Significant Participant Theme Quotes*

Themes	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
Budgeting and Financial Management	1	2	1	2	2	1	3	2	4	1
Leadership Development	1	1	2	1	4	2	2	3	1	1
Mission focused	1	1	3	1	2	1	1	1	2	1
Community Trust	5	1	1	1	3	1	1	1	1	1

*Note.* Numbers are rated by participant.

### **Theme 1: Budgeting and Financial Management**

The findings support those participants' churches could experience success by developing an effective budget and financial management plan that was sufficient for the needs of their churches. Seven out of 10 participants agreed that budgeting and financial management is crucial for long-term sustainability in a nondenominational church. Gachoka et al. (2019) argued that financial management meant providing budgets, financial decision-making, monitoring, banking management, internal controls, responsibilities, skills, and competencies. Paas and Schoemaker (2018) conducted a study showing budgeting and cash management are two important aspects of financial management. All participants responded to the impact that annual budgeting had on their church. Apollo (2019) reported that church leaders with financial oversight should monitor cash reserves closely as this affects operating expenses. Six out of 10 participants stated that when they formed their churches, they developed both an annual and a



monthly budget. Also, 6 out of 10 participants stated that their leader created a culture of sound financial management based on their education and prior experience. Agyei-Menash (2016) argued that nonprofits' lack of funding causes a deficit minded form of financial management. However, 1 participant stated they had no guidance on establishing an initial annual budget and raised at least \$30,000 in cash before starting their church. The next section is an analysis of and the link between the theme budgeting and financial management and the ST construct of effective stewardship.

### **Budgeting and Financial Management and the ST Construct of Effective Stewardship**

The findings of this study suggest that establishing a budget and financial management plan provided participants' churches with a financial roadmap and kept leaders and stakeholders informed of revenues and expenditures. It was also evident from the findings that integrated financial management information systems (IFMIS) helped to establish different types of budgets and safeguard capable continued financial management. Soysa et al. (2018) reported that the use of technology for financial management makes access to financial records expeditious and accurate; however, some financial managers still encourage the use of finance committees to direct funds. Costa and Silva's (2019) study showed that the public sector focuses on accountability with nonprofits. Tooley and Hooks (2020) argued that nonprofit business structure affects their reporting practices and responsibility levels within their organizations. Participants stated that an effectively constructed budget should include a monthly and yearly focus. Critical to the budget process are leaders of various auxiliaries who are involved in creating the

annual church budget as they represent each department's yearly plans. Participants stated that the budget should include items related to building maintenance, office supplies, IT, building projects, land purchases, community outreach, capital projects, fundraisers, and church services to ensure the budget meets the church's needs. Participants were clear that the annual budget should include what is necessary for their church and situation.

Participants stated that establishing annual budgets allowed their churches to track ministry progress and growth. Also, an early establishment of a budget kept leaders from focusing only on paying monthly bills. Six out of 10 participants have financial management teams, which creates an environment of accountability and ensures there is no misuse or misallocation of funds. Soysa et al. (2018) examined two types of interfirm accounting forms in nonprofits. Accounting for control and accounting for trust-building are both catalysts for productive relationships and absorbing any issues of ill behavior and uncertainty within an organization (Soysa et al., 2018). Four out of 10 participants use financial advisors to ensure the church has an investment portfolio. Participants 1 and 2 stated that their church purchases certificates of deposits and uses other financial vehicles to ensure their churches' financial security. Ten out of 10 participants said that, even with a budget and strategic financial management, there is no way to prepare for every financial situation a church may confront. Developing annual budgets is about the development and execution of the church's long-term financial strategic plan and ensures the fulfillment of the churches' mission.

The findings of this study suggest that the theme budgeting and financial management aligns with the ST construct of effective stewardship. The stewardship

theory (ST) created by Donaldson and Davis (1991) promotes the construct of effective stewardship as leaders who look to identify conditions for effective stewardship and act as responsible stewards of their organizations' assets. Neubaum et al. (2017) argued that the qualities and conditions of effective stewardship are important for leaders with a stewardship focus. Creating a climate of stewardship happens when individuals share in their organizations' behaviors and values around stewardship (Keay, 2017). Participant 2 noted: *We also purchase materials ahead of time, such as buying filters, light bulbs, printers, envelopes. And we have the churches heating and air conditioning serviced during different times of the year as a budgetary measure.* Participant 1 talked about budgetary meetings:

*Well, we helped establish a yearly budgetary meeting where we sit down to take a look at the budget from the last year. Then we look at the budget for the next year and what are the other goals that we plan to attain for that year and establish a budget for the following year.*

According to Keay (2017), stewards are motivated by environments that encourage self-regulation, considerable responsibility, and agreed-upon boundaries. Participant 9 said: *"I consciously use accountability.... The financial decisions made by our church are not only decided by me, the pastor but also my wife, church administrator, and our church financial advisors."* Participant 7 discussed the church's financial committee:

*So, I have a financial committee, anytime that we have any type of services or whether we want to do anything, as far as giving out groceries, meals, and*

*everything, we always come to the table and say, okay what's the budget? What's the plan?*

Six out of 10 participants said they had previous experience developing budgets for new churches and stated budgeting was necessary for success. However, 4 out of 10 participants felt budgeting was more of a spiritual matter, and church leaders should only rely on tools like reports for updates and allow God to guide how money is allocated.

*There are too many variables that we can't control. No one knows what the future will hold. I think sometimes...we try to use too many tools that the world may use, budgeting and forecasting and trying to figure out the future. (P8)*

Two out 10 participants did not use a budget at all but focused on paying monthly bills with minimal planning for the future.

Adekoya's (2018) study showed that churches use boards to govern their organizations and assist with goal achievement. Through a stewardship theory lens, board accountability promotes effective stewardship throughout the organization. Keay (2017) argued that trustworthy and competent governance leaders who are collectively focused, eliminate actions linked to agency problems, and embrace board accountability, could lead their organization to goal achievement. One participant said their church depended on data to make decisions. *"We use data and past financials, provided by our advisors to help guide us with planning and staying ahead, and not ending up in the red."*

This finding was consistent with Grant and McGhee's (2017) study which showed that governance leaders act as navigators for organizations and set organizational values.

*I understand the importance of boards and their assistance with having some type of strategic plan. You know, you have to have some type of long-term, short-term plan. Now for me coming in from the business from a nonprofit perspective, I ran nonprofit organizations over the last 25 years. (P5)*

Eight out of 10 participants noted that they have boards that provide governance and work with church leadership to help achieve their goals. However, 2 out of 10 participants said they make all decisions for their church with a mentor's help. The next section is an analysis of and the link between the theme budgeting and financial management and business practice.

### ***Budgeting and Financial Management and Business Practice***

Paas and Schoemaker (2018) argued that leaders' success rests on many factors, but stakeholders highlight managing finances. Agyei-Mensah (2016) argued that financial management means providing financial decision-making, direction, governance, planning strategy, banking management, internal controls, responsibilities, skills, competencies, and budgeting. Apollo (2019) study showed that cash management and budgeting are essential aspects of financial management as both impact cash reserves.

Shehata and Montash (2019) examined the use of technology for financial management and churches' opportunities to promote their mission and increase stakeholder support. Technology has also aided in transparency by churches producing and posting annual reports on their websites, which shows accountability in the public sector (Tooley & Hooks, 2020). The use of technology makes accessing financial records

expeditious and accurate, and church leaders could use committees for directing funds (Soysa et al., 2018).

Participants stated they see the value of budgeting and its role in long-term sustainability. Lynn et al. (2017) argued that budgeting had become a necessary practice for churches to address the decline in donor contributions. Two out of 10 participants felt their church would have grown consistently if they had adopted budgetary practices when they started their church. Haddad et al.'s (2016) study showed that church leaders are under pressure to function and perform like for-profit businesses validated by the public sector. Participant 1 said: *"We keep dialogue going with the people who run the different departments that we have established in the church. They look at what they spent in their department last year and do a budget for the next year."*

Paas and Schomaker (2018) argued that leaders must acquire the skills and competencies to aid in financial management and performance measures to create effective business strategies. Yermack (2017) found that church leaders who adopt for-profit business practices create a strict financial reporting environment that could validate internal accounting practices for key stakeholders who fund their churches. The following section is a summary of the theme budgeting and financial management.

### ***Summary of Budgeting and Financial Management***

The previous sections provided an analysis of the theme budgeting and financial management and the findings from this study. In addition, an analysis of the findings from this study as it relates to the ST construct of effective stewardship (Donaldson & Davis, 1991). A leader who institutes effective annual budgeting and financial

management practices positively impacts their church's success and mission achievement. All participants agreed that developing a yearly budget, competent financial management practices, forecasting and planning, IFMIS, and having internal controls has contributed to their churches' long-term sustainability. Donaldson and Davis (1991) stewardship theory stated that stewards would manage key stakeholders' assets responsibly and identify conditions for effective stewardship. Keay (2017) found that stewardship theory conditions promote an environment of self-regulation, autonomy, responsibility, empowerment, personal development, agreed-upon boundaries, and self-actualization.

Participants stated that developing both annual and monthly budgets during their churches' establishment increased their success rate. Also, financial education, experience, and mentors have been catalysts for creating successful financial strategic plans. Raising capital and building a budget before starting a church is a preferred foundation. Along with financial teams to direct church funds, the use of IFMIS aided in budget creation and fortified financial management. Garnering stakeholders' input on budgets could congeal their financial and volunteer support for the church. Yermack (2017) argued that the IFMIS budgeting framework should include building maintenance, office supplies, IT, building projects, land purchases, community outreach, capital projects, fundraisers, and church services to ensure the budget meets the needs of the church. Paas and Schoemaker (2018) argued that the IFMIS framework should identify the links between all items related to the overall activities, strategies, objectives, mission, and the budget required to meet the church's task and goals.

The findings for this study aligns with the literature in that church leaders function as stewards and look for environments that promote self-regulation, responsibility, and agreed upon boundaries (Donaldson & Davis, 1991). It was also evident from the findings that church leaders' creating financial management plans and use of financial tools aided in equipping churches to confront both stakeholder and public accountability issues (Lynn et al., 2017; Paas & Schomaker, 2018; Yermack, 2017). In addition, the findings align with the literature in that church leader's collaborative decision-making strategies and use of boards to govern assisted their organizations with moving toward goal achievement (Adekoya, 2018). In addition, the findings of this study are consistent with supporting church leaders' use of IFMIS, which links to the purpose statement as a strategy that church leaders used to support effective decision-making for long-term sustainability in nondenominational churches. The following section is an analysis of the theme leadership development.

## **Theme 2: Leadership Development**

The findings suggest that participants' leadership development programs could contribute to the long-term sustainability of their churches. Five out of 10 participants agreed that using a leadership development training program is necessary to establish and maintain a culture of sustainability. Obeidat et al. (2017) argued that planned managerial decisions and actions determine an organization's sustainability. Svensson's (2018) study showed that developing a strategic management model consists of scanning both inside and outside an organization, sustainability planning for an organization, creating an implementation strategy, and putting the selected strategic management model to work.



All participants stated that competent and experienced leadership made an impact on church operations. The need for responsible leadership fostered an environment of balance, even amidst a crisis in the church.

Jones et al. (2018) argued that strategic management occurs when leaders align their organization's current internal state with stakeholders' expectations and implement policy into an organizations' social structure to operate successfully in a complex environment. Gachoka et al. (2019) argued that the success of church leaders' organizations depends on developing a strategic management model while operating under financial constraints due to insufficient funding, lack of internal controls, and the pressure of public accountability.

Participants stated that developed leaders aided in building a more robust group of key stakeholders by focusing on long-term mutual relationships and interests. I also found that leaders help to identify organizational needs and challenges. Murno and Thanem (2018) argued that church leadership is primarily a transformational model. Joo et al.'s (2018) study showed the servant leadership model as an authentic focus on the collective over self-interests, fostering an environment for a healthy organization, and positively affecting society. Oberg and Andenoro (2019) found that every leader identifies with one distinct type or another based on the church setting. However, Ammons and McLaughlin (2017) noted that any organization's success relies on the empowerment of the followers. Participants also stated that they used a shared leadership model as a source of checks and balances, transparency, and knowledge sharing to meet stakeholders' needs inside their churches. The intention was to extend beyond the key

stakeholders inside the organization to those outside the organization. Participant 1 stated: *"Leaders were encouraged to join in Bible and church history class. Apprenticeships, shadowing current leadership, and participating in community outreach programs sponsored by the church."* Participant 8 noted: *"I consistently used a collaborative style of decision-making."*

Participants also stated that shared leadership helped their churches move away from a top-down approach to church operations and promoted responsible leadership, which helped create a healthy and effective organization. Participants noted that an environment with reliable, transparent leaders is grounds for long-term sustainable leadership and organizational growth. Participant 8 stated: *"I'm looking at the goal, and completing the task, and I'm allowing leadership to deal with the specifics."* Similarly, Participant 3 stated: *"Leadership can either propel or disrupt ministry."*

All participants stated that leadership training emphasizes Biblical and academic education, ecclesiastical polity, shadowing other leaders, attending internal and external leadership workshops, delegating leadership responsibilities, learning effective communication, participating in community service events, and encouraging transparency. Participants also stated that leadership helps to create and maintain organizational culture. Grandy and Silwa (2017) argued that leaders who are intellectually stimulated focus on challenging followers to think, and inspirational leaders motivate followers to challenge themselves. Participants 3 and 5 shared that leaders are responsible for teaching key stakeholders the organization's values and ideals, which aid in providing sustainability for their organizations.

The findings suggest that leaders are catalysts in supporting organizational change when it happens. Ghanem and Castelli (2019) argued that leaders must be self-accountable. Again, this includes self-identity, performance improvement, and personal wisdom as a framework that leaders could use to practice self-accountability. One participant shared that leaders assisted with crucial stakeholders when their church had to leave their previous location, which changed the status quo. In this study, I found that developing leaders to make essential decisions aids in creating a culture where key stakeholders build a sense of respect, responsibility, and trust. The following section is an analysis of and the link between the theme leadership development and the ST construct of collective over self-interests.

#### ***Leadership Development and ST Construct of Collective over Self-Interests***

All participants expressed the need to have leaders focused on decision-making for stakeholders' well-being within the organization and not themselves. As postulated by Davis et al. (1997), the stewardship theory construct focuses on collective over self-interest as the motivation of stewards for making decisions that benefit all. Nijhof et al. (2019) argued that stewardship theory leaders maintain a focus on long-term relationships over short-term relationships. Participant 6 noted: *"I guess basically it works when you communicate with people and not realize that you are alone, you're not alone. And when you're over in leadership like that you got to realize it's a team."* Participant 5 said:

*Well, I think for me, the strategy was to simply find and recruit leaders. I mean, I realized that I had to find leadership, but I had to find leaders to pour into and to develop for us to have long-term sustainability. (P5)*

Neubaum et al. (2017) found that leaders and the collective share the same personal responsibility for an organization's long-term well-being. Six out of 10 participants said they use leadership development training to duplicate their efforts to create a collective culture over self-interest. Participant 3 said: *"We hold leadership classes, which include mentorship and financial literacy."* Participants 4 and 6 allow leadership to develop more organically with minimal formalized leadership training. Participant 1 said: *"Leadership is required to participate in Bible research classes and church history, complete an apprenticeship in the church, shadowing a current leader, and participating in community outreach programs sponsored by the church."*

Donaldson and Davis (1991), using a stewardship theory lens, argued that leaders focus on making the best possible decisions for crucial stakeholders rather than for their self-interest. Participant 3 said:

*Leaders must understand that their hearts are reflected in the movement of the ministry. The heart of leaders must be totally submerged in the mission and charge that God has given to them and the ministry they are charged to manage.*

(P3)

Dumay et al. (2019) noted that church leaders see decision-making as having a long-term effect on generations, natural resources, societal matters, and relationships. The next section is an analysis of and the link between the theme leadership development and business practice.

### ***Leadership Development and Business Practice***

Obeidat et al. (2017) argued that planned managerial decisions and actions determine an organization's sustainability. Svensson et al. (2017) noted that organizations need to develop a strategic management model by scanning both inside and outside an organization, creating a sustainability plan, and putting to work the strategic model that is chosen by the organization. Gachoka et al. (2018) argued that the development of a strategic management model is critical to churches' success due to financial constraints, lack of internal controls, and pressure of public accountability. Participant 6 stated:

*You can talk to God, but make sure that you do not focus on the religious perspective only, or just preaching the Word or being in charge of it, being the pastor or a leader. But on the natural side, make sure you know your facts and know your plan for the ministry. (P6)*

More and Grandy (2017) found that church leadership literature focuses on a transformational leadership style. Participant 7 stated:

*I still wasn't able to build up enough leaders to where I'm still doing some of the same things that I was doing from the beginning...but then sometimes as a leader, you gotta make those decisions, man. You have to make those tough strategic decisions, you know, for your ministry, for your family, for a lot of things. (P7)*

However, Ammons and McLaughlin (2017) stressed that church leadership is more of a servant leadership style as the collective's well-being is the focus. Greenleaf (1977) focused on what servant leadership entailed, including an authentic focus on the collective and not self-interest, developing and growing an organizational goal, fostering

an environment for a healthy organization, and positively affecting society through corporate mandates. Sarrionandia & Mikolajczak (2020) found that the leadership emotional intelligence components of behaviors in practice, effectiveness, and emergence link to leadership styles, decision-making abilities, and organizational performance. Soysa et al. (2018) argued that the reshaping of the nonprofit leadership structure to adjust to the economic landscape had encouraged the introduction of alternative sustainability plans. However, Ceptureanu et al. (2018) stressed that the change in structure has not happened without challenging nonprofits' social mission. The findings in this study showed that a shared leadership style could lead to organizational sustainability and create an environment of responsibility and checks and balances. Galli et al. (2017) argued that shared leadership could create an atmosphere of transparency, shared knowledge, and organizational members' experiences. The following section is a summary of the theme leadership development.

### ***Summary of Leadership Development***

The previous sections provided analysis of the theme of leadership development and the findings of this study. I also analyzed the results related to Donaldson and Davis' (1991) stewardship theory construct of collective over self-interests. In this study, I found that leadership development is crucial to organizational sustainability. The leadership in an organization builds the organization by establishing and maintaining long-term mutual relationships with key stakeholders. Leaders are empowered to identify the needs and challenges within an organization and decision-making authority to change outcomes.

The expectations placed on leaders are demanding, so training provides the foundation from which decision-making takes place. Training in Biblical education, ecclesiastical polity, shadowing current leaders, attending internal and external leadership workshops, delegating authority, and learning effective communications provide a sound foundation for leaders. The findings suggest that leaders are responsible for teaching organizational culture, which focuses on an organization's ideals and values; when organizational change happens, leaders participate in supporting key stakeholders and promote an environment of respect, responsibility, and trust.

The theme of leadership development aligns with the ST construct of collective over self-interests, which postulates stewards' decision-making, benefiting the collective, not self-interest (Davis et al., 1997). Leaders accept the responsibility for the long-term well-being of an organization and making decisions that are in the best interest of all key stakeholders (Nebaum et al., 2017; Nijhof et al., 2019). Nonprofit leadership structure reshaping is in response to the changing economic landscape, which challenges their social missions, and as a result, leaders have introduced alternative sustainability plans (Ceptureanu et al., 2018; Jensen, 2018; Limburg et al., 2017; Soysa et al., 2018). An organization's sustainability links to planned managerial decisions and actions (Kong, 2010; Obeidat et al., 2017).

There are different leadership styles, including transformational, servant leadership, emotional intelligence, and shared leadership, that impact decision-making abilities and organizational performance (Ammons & McLaughlin, 2017; Galli et al.,

2017; Hoch et al., 2018; Joo et al., 2018; Miska & Mendenhall, 2018; More & Grandy, 2017; Murno & Thanem, 2018; Sarrionandia & Mikolajczak, 2020).

The findings of this study align with the literature based on the ST construct of collective over self-interest (Donaldson & Davis, 1991). The findings also show that church leaders are focused on making decisions that benefit key stakeholders over self-interest and maintaining long-term relationships over short-term relationships (Nijhof et al., 2019). This study also showed that church leaders developed a strategic management model through inquiry both inside and outside their organizations, created an implementation strategy, and performed the strategic management model with the help of key stakeholders (Svensson, 2017). The findings also show that shared leadership was the strategic management model selected by church leaders (Galli et al., 2017). The findings are consistent with church leaders' use of a leadership development training program (LDTP) as a strategy to create and implement culture into their organizations via their leaders. This links to the purpose statement as a strategy that church leaders used to support effective decision-making for long-term sustainability of nondenominational churches. The next section is an analysis of the theme mission focused.

### **Theme 3: Mission focused**

According to participants, being mission-focused helped their church move toward goal achievement. Participants noted that leadership development has contributed to the long-term sustainability of their churches. Seven out of 10 participants agreed that being mission-focused was important to set objectives and move their organization toward goal achievement. Participants shared that the church is missional in nature and



serving those in the community is vital. Nine out of 10 participants shared that they have a mission statement, which incorporates the churches' focus, objectives, goals, and dictates the financial priorities of their churches. The findings are consistent with the literature with churches impact on society due to providing either social or public services. Participants' churches facilitate job fairs, food pantry, and clothing distribution, public workshops on financial literacy, monetary donations, and visitations to the sick. In addition, decision-making processes of participants focus on missions and incorporate addressing societal issues. Two participants shared that their church was established based on the needs of the community in which they are located. One participant shared that a percentage of the collections goes back into the community they serve. One participant shared that they held community services events to inform the community of the church and the programs they offer. In addition, participants shared that they joined local networks of nonprofits to show their community focus. One participant shared that they incorporated a fitness focus event for the community to express their desire to help bring awareness to diseases that impact the community. The mission statement drives churches' focus and aligns leaders with stakeholders, which provides the volunteer and financial basis to move toward goal achievement. The next section is an analysis of and the link between the theme Mission-focused and the ST construct of purpose beyond profit.

### ***Mission-focused and ST Construct of Purpose beyond Profit***

The findings of this study suggest that the theme Mission-focused aligns with the ST construct of purpose beyond profit. The Mission-focused theme links to Donaldson

and Davis' (1991) stewardship theory construct of purpose beyond profit. Daspit et al. (2018) argued that the stewardship theory construct of purpose beyond profit emphasizes the link between motivation and a stewards' behavior. The need for justice, fairness, and the concern for all motivate stewards' behavior to do what is right for all over financial gain (Keay, 2017). Stewardship theory postulates a deeper motivation by leaders, driven by social behavior, personal development, belonging, and self-actualization (Zollo et al., 2019). Religious organizations and their leaders use their capital in social services for their local communities (Agyei-Mensah, 2016). Participant 5 stated, *"That was my mindset that I have to make disciples of all nations and develop leaders within our ministry and in order to create other ministries and to move forward."*

Participant 4 stated:

*We go around to a lot of people in the community and give out food, clothing, and monetary donations. We donate to food pantries and do prison ministry, visiting those who are sick. We have also outreached to those who have been impacted by Covid-19. The response to our outreach has been great. We have received letters and comments for our local mission work. (P4)*

Priem et al., (2018) found that a deep motivation to achieve societal goals creates a sense of personal accountability in stewards. Participant 4 stated: *"We've been asked to participate in a feeding program with three other churches. So, every other day, one of the churches has got to be set up feeding people that are hungry."*

Keay (2017) argued that another motivation for stewards is feedback from peers and reputational incentives. Elmagrhi et al. (2018) found that measuring nonprofits'

performance is difficult due to the complex structure and the lack of conventional performance measures used by for-profit businesses. Yahanpath et al. (2018) stressed that the use of balanced scorecards (BSC) by churches is a critical strategy that allows them to frame their performance without using for-profit or governmental performance measures, and aids in obtaining funds from sources that are necessary to fulfill their societal missions. Elmagrhi et al. (2018) argued that providing some form of performance measurement allows nonprofits to counter public criticisms for poor management and justify their existence. Soya et al. (2016a; 2016b) study supported the use of a BSC to aid with mission focus and provides non-financial factors that could position nonprofits to deliver organizational outcomes. Additionally, nonprofits' tax-exempt status requires that they manage corporate finances responsibly and ethically to carry out their mission in the interest of public good (Elmagrhi et al., 2018). The following section is an analysis of and link between the theme Mission-focused and business practice.

### ***Mission-focused and Business Practice***

Agyei-Mensah (2016) found that churches focus on being missional and providing services to their local communities. Shepherd et al. (2019) found that nonprofits in America serve about 70 million people yearly. Jassen et al. (2018) argued that leaders are responsible for obtaining resources to fulfill missions and the decision-making authority to allocate those resources obtained for their organizations. Participant 3 stated: "*Purpose always affects your decision-making when it pertains to church finances. You have to have a clear understanding on why your ministry exists and the assignment it has been given in serving God's people.*"

Apollo (2019) found that leaders' decision-making strategies include financial management, which focuses on an organization's ability to obtain and allocate money as a resource and the methods of internal control. Participant 5 stated: "*...whether you have the necessary money that you need to do the type of ministry that you want to do, you still have a mission of what you want to accomplish.*"

Chen and Weng (2017) also found that leaders who have effective decision-making strategies know which opportunities to explore and can offer long-term support to local communities through programs designed to improve life quality. Participant 8 stated:

*I've been given a vision, once I've prayed, and once I am confident of the direction God is taking us, then the goal is just to complete the task, And for me, effectiveness just means being able to complete the task, being able to complete the assignment, complete the goal.*

Jassen et al. (2018) found that church leaders with an aptitude for resource acquisition and allocation could fulfill organizational mandates and ultimately help their organization reach sustainability. The following section is a summary of the theme mission focused.

### ***Summary of Mission focused***

The previous sections provided analysis of the theme Mission-focused and the findings of this study. An analysis of the findings as it related to Donaldson and Davis' (1991) stewardship theory construct of purpose beyond profit and examined the findings as it relates to the business practice of decision-making strategies (Agyei-Mensah, 2016;

Apollo, 2020; Chen & Weng, 2017; Jassen et al., 2018; Nijhof et al., 2019; Wamba et al., 2017). Ten out of 10 participants shared that their church's mission statement drove organizational objectives and goals and directed organizational finances. The findings of this study show that churches impact society through programs and services they offer to the community. These services take on many different forms, including job fairs, food pantry, clothing distribution, public workshops to address societal issues, monetary donations, and visitation of the sick. The findings also show that Mission-focused churches align leaders with stakeholders who make available the volunteer and financial basis from which churches continue their community outreach efforts.

Donaldson and Davis' (1991) stewardship theory construct of purpose beyond profit links to the theme of Mission-focused as the church's agenda and work is not focused on money but rather on positively impacting the greater good of all. Keay (2017) argued that the ideals of justice, fairness, and concern for all are stewards' motivation. Nijhof et al. (2019) noted that stewards maintain a sense of personal accountability in addressing societal issues. The complexity of nonprofits' structure creates difficulty in measuring their performance; however, their tax-exempt status requires that they accomplish their societal mandates by responsibly managing funds from stakeholders (Elmagrhi et al., 2018).

In terms of business practice, churches' missional work aids in some 70 million Americans receiving a social or public service (Eger et al., 2015; Shepherd et al., 2019). The decision-making responsibility for allocating finances to mission work belongs to the leaders of churches and other nonprofits (Agyei-Mensah, 2016; Wamba et al., 2017;

Jassen et al., 2018; Apollo, 2020). Church leaders with effective decision-making strategies identify opportunities for using programs to improve those in their communities (Chen & Weng, 2017; Wamba et al., 2017).

The findings of this study align with the literature based on the ST construct of purpose beyond profit, which links stewards' motivation and behavior (Donaldson & Davis, 1991). The findings also show that church leaders' decision-making being focused on doing what is right for all over financial gain. Agyei-Mensah (2016) argued that church leaders use their resources in providing social and public services to local communities. Also, the findings show that church leader's decision-making strategies as it pertains to which goals and objectives to set aided in moving their churches toward goal achievement and increased stakeholder support. Finally, the findings from this study show church leaders' mission statements drive objectives, goals, aligns leaders with stakeholders, and provides the volunteer and financial basis to move toward goal achievement. This links to the purpose statement as a strategy that church leaders used to support effective decision-making for long-term sustainability of nondenominational churches. The next section is an analysis of the theme community trust.

#### **Theme 4: Community Trust**

The findings of this study support building community trust to attract financial support, other resources, and growth in nondenominational churches. Six out of 10 participants agreed that community trust and the expansion of their organizations' community footprint was vital to moving toward sustainability. Eight out of 10 participants shared they take a collaborative approach on essential decisions, which

increases trust and confidence in those with decision-making authority and shows value in stakeholders. The findings of this study also support a commitment to trust building between church and community when churches provide services to meet community needs. It was also evident that the findings support joining local nonprofit networks for recognition by local government, organizations, and other nonprofits in the community. The next section is an analysis of the link between the theme community trust and the ST construct of protecting stakeholders.

### ***Community Trust and ST Construct of Protecting Stakeholders***

The findings of this study suggest that the theme community trust aligns with the ST construct of protecting stakeholders. Davis et al.'s (1997) stewardship theory construct of protecting stakeholders of an organization is directly related to building stakeholders' trust. Donaldson and Davis' (1991) stewardship theory postulates that a leader focused on organizational performance protects stakeholders' investment in their organization. Agyei-Mensah (2016) argued that church leaders are responsible for financial oversight and monitoring any service provided to the community that could contribute to missional goals, capital projects, paying employees, facilities improvements, and benevolences. Nijhof et al. (2019) found that crucial stakeholders provide support and resources to leaders whose decision-making produces the best possible outcomes. Participant 1 stated:

*Do what you say you're going to do. And when the people extended themselves for the church, then you want to be able to make whatever it is that they're seeking or whatever it is, the reason that you got them participating, to actually happen. (P1)*

Leaders with a stewardship theory focus take on a long-term perspective, which focuses on multi-generational views and ideas like purpose, direction, truth, and standards (Belle, 2017; Chevrollier et al., 2020). Stewardship theory promotes an orientation toward long-term sustainability (Belle, 2017). Church leaders impact communities when they manage finances efficiently and can provide long-term support to their communities (Agyei-Mensah, 2016). However, the lack of internal controls could negatively affect stakeholder support (Agyei-Mensah, 2016; Sanzo-Perez et al., 2017). Participant 3 stated: *"Stakeholders grab hold of the vision because they believe in the mission."*

Gachoka et al. (2019) argued that congregants and outside donors base their support of churches on their financial management and types of services offered to communities. Malau et al. (2019) noted that churches' primary focus on spiritual and social goals could contribute to the lack of focus on economic goals. Participant 4 stated: *"I've had people donate, support and invest in our ministry; people that I didn't think would do it, but because of the things they see in our outreach programs."*

Agyei-Mensah (2016) found that the lack of internal controls could contribute to church funds' misappropriation. And the implementation of internal controls could reduce loss and risks for churches (Woodman, 2017). The following section is analysis of and the link between the theme community trust and business practice.

### ***Community Trust and Business Practice***

Adekoya (2018) argued that researchers have difficulty providing a sustainability framework for nonprofits due to their organizational structure complexity. Meijer (2020)



stressed that nonprofits' sustainability approaches include survivability, value creation, and performance measures. Participant 6 stated: *"They see us growing; they see us still doing things within the community; reaching out to say we're still here."*

Bergman et al. (2017) found that the past sustainability measure for nonprofits was the ability to provide continued services to their communities. Teece (2017) argued that nonprofits are measured by indicators like liquidity and financial vulnerability. Ceptureanu, E. et al. (2018) noted that value is created for crucial stakeholders by nonprofits focusing on intangibles like improvements, concepts, and society; allocating resources to meet these values makes a sustainable organization. Participant 7 stated: *"We are showing our trustworthiness with the money, and it bled over to the homes of our members. So, they became good stewards over what they had because of the model that we presented at the church."*

Ceptureanu, S. et al. (2018) found that budget restraints and lack of resources challenge nonprofits to determine organizational inputs, which shows organizational achievement. Ceptureanu, E. et al. (2018) argued that outputs are an essential measurement for nonprofits as they offer the activities that helped fulfill their mission. Ceptureanu, S. et al. (2017) found that the success indicators for nonprofits are mission accomplishment, balanced financial management, efficiency, resource acquisition, stakeholder satisfaction, and survival. However, scholars stated that survival is the most significant indicator of a nonprofit (Ceptureanu S et al., 2018). Participant 8 stated:

*The church growth financially, the trust of the givers, people, like I said, they're giving more, they're giving toward the building, they're giving toward the overall ministry. And so, there's a sense of security because our building is paid off. (P8)*

Ceptureanu, S. et al. (2017) found that nonprofit leaders who are entrepreneurial in operations are now embracing new business models that could move them toward sustainability. The next section is a summary of the theme community trust.

### ***Summary of Community Trust***

The previous sections provided an analysis of the theme community trust and the findings from this study. In addition, an analysis of the findings from this study as it relates to Donaldson and Davis' (1991) ST construct of protecting stakeholders and an analysis of the findings from this study as it relates to the business practice of sustainability (Agyei-Mensah, 2016; Apollo, 2020; Chen & Weng, 2017; Jassen et al., 2018; Nijhof et al., 2019; Wamba et al., 2017). Participants shared their collaborative approach to decision-making with key stakeholders, which fosters building trust and confidence in decision-making authority and shows the value stakeholders have within their churches. The findings of this study show that churches accepted in their communities, offer social and public services that the community needs. In addition, the churches that fill institutional voids show commitment and build trust with the community.

The findings of this study align with the literature based on the ST construct of protecting stakeholders, which links to building stakeholders' trust through organizational performance (Donaldson & Davis, 1991). Stakeholders provide crucial resources to

churches that church leaders are responsible for allocating to provide support for local communities (Nijhof et al., 2019). It was also evident from the findings that key stakeholders and outside donors base their giving financial support to churches on how they performed in the community. Ceptureanu E et al. (2018) argued that mission fulfillment and survivability are the true measures of nonprofit organizations based on the complexity of the structure of nonprofits. It was also evident from the findings that churches' that are active in the community are recognized by community members and increase awareness by showing availability to assist all in the community. This links to the purpose statement as a strategy that church leaders used to support effective decision-making for long-term sustainability of nondenominational churches. The next section is an analysis of the application to professional practice.

### **Applications to Professional Practice**

I used the stewardship theory to guide the research analysis. The specific business problem was that some nondenominational church leaders lack strategies to support effective decision-making for long-term sustainability. The following section is an analysis of stewardship theory (ST) and the findings of this study.

### **Stewardship Theory and Findings**

Church leaders can use the findings and conclusions from this study to plan effective decision-making strategies that support long-term sustainability. These strategies may provide valuable support in developing effective budgeting and financial management plans through being an effective steward and responsibly managing organizational assets, supporting churches by establishing a leadership development

training program as a result of focusing on the collective over self-interests, and creating the decided upon culture in their churches that support the mission. The findings suggest that when churches are Mission-focused more effort goes into meeting the needs of the community by providing social and public services, which aids in moving a church toward goal achievement. In addition, when churches meet the communities' needs, they participate in trust building with stakeholders both inside and outside the church, which could lead to long-term sustainability.

### **Leadership Strategies and Impact on Organization**

Leaders' implementation of a strategic plan is crucial to their organizations' success (Galli, 2017). This implementation could be met by potential barriers which include uncertainty of the future, legislation and regulation changes across industries, the lack of affordability of new technology, lack of information, and the lack of resources to aid in long-term sustainability. In addition, changes in the economy, environment, government, and society could impact the coherent development of effective strategic plans (Adhikari & Jayasinghe, 2017; Galli, 2017). I found that, due to the effects of Covid-19, all participants made adjustments in many areas of church business. As churches have been closed for eight months there have been no key stakeholders in their buildings. All participants shared that they moved church services online. In addition, all participants shared their attendance and donations have increased. I developed five leadership strategies based on participants' responses.

***Strategy 1—Make Decisions That Benefit the Organization***

The first strategy is to make decisions that benefit your organization despite dealing with variables beyond your control. Moving services online due to Covid-19 could prevent the loss of stakeholders and finances. Maintaining the integrity of weekly services, which includes a music component, kept vital stakeholders involved. Key stakeholders attended services from home, attendance increased, and critical stakeholders continued to give donations. The strategy had a positive impact on their organizations as churches' monthly budgets were met.

The leaders' decision-making ability links to resource acquisition and allocation, and the use of tools like trend analysis and IFMIS could improve budget creation and internal controls and ultimately increase the success rates of an organization (Galli et al., 2017, 2018; Wamba et al., 2017). The creation of adequate budgets and financial management could help organizations reach sustainability (Agyei-Mensah, 2016; Apollo, 2020; Jassen et al., 2018).

***Strategy 2—Establish Monthly and Yearly Budgets***

Establishing both monthly and yearly budgets ensures there is a strategic financial plan in place. Using IFMIS for budget creation and financial management provides the integrity of internal control processes. Including all auxiliaries during budget development builds trust with key stakeholders. Using financial management teams and financial advisors to develop an investment portfolio for the church could ensure long-term sustainability. The strategic management model chosen by leaders must align with their organization's needs (Svensson et al., 2017; Svensson, 2017). My findings in this

study show that a shared leadership model is useful with church leadership as it promotes an environment of responsibility and checks and balances, which could lead to long-term sustainability (Galli et al., 2017; Miska & Mendenhall, 2018).

### ***Strategy 3—Institute a Formal Leadership Training Program***

Instituting a formal leadership development and training program including Bible classes, academics, and apprenticeships, shadowing of current leaders, and participating in outreach programs sponsored by the church builds strong church leadership.

Collaborative decision-making with leaders promotes an environment of responsibility and checks and balances. Participants suggested training in ecclesiastical polity, attending internal and external leadership workshops, delegating leadership opportunities, learning effective communication, and encouraging transparency. The organization is positively impacted by leaders who support the development and perpetuation of the church's desired culture, which could lead to long-term sustainability.

Churches and nonprofits provide social and public services for 70 million Americans each year (Eger et al., 2015; Shepherd et al., 2019). Leaders expect to manage organizational finances and use their decision-making ability with integrity as they look to achieve their missions (Wamba et al., 2017; Jassen et al., 2018).

### ***Strategy 4—Facilitate Mission-focused Events***

Facilitating Mission-focused events shows the public sector the church is Mission-focused not profit focused. Churches facilitate community events like job fairs, food pantry, and clothing distribution, available workshops dealing with other societal issues, monetary donations, and visiting the sick. Churches with established

accountability boards ensure they stay Mission-focused and move toward goal achievement and sustainability. The sustainability framework for nonprofits' success focuses on survivability, value creation, and performance measures (Elmagrhi et al., 2018; Meijer, 2020). Unlike for-profit businesses, the success indicators focus on balanced financial management, efficiency, resource acquisition, stakeholder satisfaction, survival, and mission accomplishment (Ceptureanu E et al., 2018; Ceptureanu S et al., 2018). Entrepreneurial efforts of nonprofit leaders using new business models move their organizations toward sustainability (Ceptureanu S et al., 2017; Ceptureanu S et al., 2018).

#### ***Strategy 5—Identify Community Needs***

The fifth strategy was to identify the needs of the community and facilitate events to meet those needs to build trust. Facilitate community events in the public sector to build stakeholders' trust and show commitment to the mission and move toward sustainability. The following section is a summary of the analysis of leadership strategies and the impact on organization.

#### **Summary of Leadership Strategies and Impact on Organization**

The previous sections provide an analysis of the leadership strategies and impact on organizations. As leaders look to implement a strategic plan, they must consider the economy, environment, government, and society while developing the strategic plan (Adhikari & Jayasinghe, 2017; Galli, 2017). Covid-19 impacted all participants; however, the decision-making strategies of participants positively impacted their organizations.

Strategy 1 was making decisions that benefit your organization despite dealing with variables beyond your control. Leaders' decision-making linked with tools like IFMIS could improve budgeting and financial management, implement internal controls, and move an organization toward sustainability (Galli et al., 2017; 2018; Wamba et al., 2017). Strategy 2 was establishing monthly and yearly budgets to ensure a strategic financial plan in place. Leaders should choose a strategic management model that fits their church (Svensson et al., 2017; Svensson, 2017). The shared leadership model was the strategic management model selected from this study as it promotes an environment of responsibility and checks and balances, which could lead to long-term sustainability (Galli et al., 2017; Miska & Mendenhall, 2018). Strategy 3 was instituting a formal leadership development and training program.

Each year 70 million Americans receive social or public services from churches and nonprofits (Eger et al., 2015; Shepherd et al., 2019). Strategy 4 facilitates Mission-focused events that show the public sector that the church is mission focused, not profit-focused. Churches' success hinges on balanced financial management, efficiency, resource acquisition, stakeholder satisfaction, survival, and mission accomplishment (Ceptureanu E et al., 2018). Strategy 5 identified the community's needs to facilitate events to meet those needs determined to build trust. The following section is an analysis of the findings from this study and improved business practice.

### **Findings and Improved Business Practice**

The development and implementation of business processes are crucial to an organization's success and effectiveness and the satisfaction of consumers of their



products or services (Patrucco et al., 2020). An organization's operations are a series of business processes or procedures that streamline the way leaders and critical stakeholders' function (Patrucco et al., 2020). Formal methods link to policy; however, non-formal approaches can cause errors, delays, duplication of efforts, and critical stakeholder dissatisfaction (Patrucco et al., 2020). The following section is an analysis of the first improved business practice; use of integrated financial management information systems.

### ***Improvement 1—Use of IFMIS***

The findings of this study supported that the first improvement in business practice is the use of IFMIS to create effective budgeting and financial management plans; these plans encourage the use of both monthly and yearly budget formats. The budget format also included all costs related to leases or rents, building maintenance, utilities, office supplies, information technology, building projects, community outreach, land purchases, capital projects, fundraisers, and church services to ensure clear financial guidelines are in place. Leaders are responsible for financial decision-making, providing economic direction to the organization, resource acquisitions, allocations, budget monitoring, and banking management (Agyei-Mensah, 2016; Paas & Schoemaker, 2018; Gachoka et al., 2019). The affordability of technology has provided nonprofits with strategic tools they can use to manage finances and communicate their mission, vision, and goals to key stakeholders, increasing funding opportunities (Alkhatir et al., 2017; Shehata & Montash, 2019). The following section is an analysis of the second improved business practice, instituting a leadership development training program (LDTP).

***Improvement 2—Instituting LDTP***

The second improved business practice supported by the findings of this study is the institution of a formal leadership development training program (LDTP). All participants shared that leadership development contributed to their churches' long-term sustainability; however, mostly through informal training during the church's early development. Grandy and Mavin (2020) stated that learning occurs through social structures and is casual, incidental, spontaneous, and unintentional at times. Participants shared that leaders identify organizational challenges and are empowered to make decisions that impact outcomes. Participants noted that LDTP should include Bible classes, academics, and apprenticeships, shadowing current leaders, and participating in outreach programs sponsored by the church. Leaders should also participate in collaborative decision-making, which promotes an environment of responsibility and checks and balances. Participants noted, too, that an LDTP should include training in an ecclesiastical polity, attending internal and external leadership workshops, delegating leadership opportunities, learning effective communication, and encouraging transparency in practice. Neubaum et al. (2017) and Nijhof et al. (2019) stated that leaders are responsible for the long-term well-being of an organization and make decisions in the organization's best interests. Leaders are accountable for teaching stakeholders' organizational culture, which focuses on an organization's ideals and values. Neubaum et al. (2017) and Nijhof et al. (2019) also noted that developed leaders teach and maintain organizational culture and aid in stakeholders moving toward goal

achievement. The following section is an analysis of the third improved business practice; setting targets and objectives.

### ***Improvement 3—Setting Targets and Objectives***

The third improved business practice supported by the findings of this study is mission focused, and includes setting targets, goals, and objectives. Nonprofits provide social and public services to 70 million Americans yearly (Eger et al., 2015; Shepherd et al., 2019). Participants shared that their churches have both internal and external goals. Internal goals could include reaching a certain number of members or finishing a building project within a particular time frame. External goals could relate to facilitating several community events like job fairs and food and clothing distributions. All participants shared that they revisit organizational goals periodically to ensure they are moving toward goal completion. Leaders with an aptitude for resource acquisition and allocation know which opportunities to pursue based on past experiences (Chen & Weng, 2017; Wamba et al., 2017). Leaders who understand goal achievement use organizational resources to fulfill mandates and help their organizations move toward long-term sustainability (Jassen et al., 2018; Apollo, 2020). The next section is an analysis of the fourth improved business practice, increasing the organization's community footprint.

### ***Improvement 4—Increasing the Organization's Community Footprint***

The fourth improved business practice supported by the findings of this study is increasing the organization's community footprint to move toward sustainability. Donaldson and Preston (1995) and Gooyert et al. (2017) referred to this as corporate social responsibility (CSR). This study identifies CSR as building community trust by

identifying the community's needs and facilitating events to meet those needs.

Participants shared that they held fitness-related events as a way to address diseases that impacted their community. Value is created for crucial stakeholders when nonprofits focus on society and allocate resources to provide services to the community (Ceptureanu E et al., 2018; Ceptureanu S et al., 2017). Facilitating community events in the public sector to build stakeholders' trust shows commitment to the mission and could move organizations toward sustainability (Ceptureanu S et al., 2017; Ceptureanu S et al., 2018). The next section is an analysis of the theme budgeting and financial management and the business practice of financial management.

## **Themes and Business Practice**

### ***Budgeting and Financial Management as a Business Practice***

The theme of budgeting and financial management aligns with the business practice of financial management in the literature review. Budgeting has become a necessary practice for churches to address the decline in donor contributions (Agyei-Mensah, 2016; Lynn et al., 2017). Church leaders are under pressure to function and perform like for-profit businesses (Haddad et al., 2016). Financial management responsibility requires leaders to provide financial decision-making, direction, governance, planning strategy, banking management, internal controls, responsibilities, skills, competencies, and budgeting (Agyei-Mensah, 2016; Gachoka et al., 2019). The use of technology for financial management has provided churches with the opportunity and strategic advantage to promote their mission and increase stakeholder support (Alkhater et al., 2017; Deepak & Bhatia, 2012; Mahadevan, 2017; Shehata & Montash,

2019). The use of technology by church leaders makes accessing financial records expeditious and accurate (Soysa et al., 2018). The next section is an analysis of the theme leadership development and the business practice of strategic management.

### ***Leadership Development and Strategic Management***

According to the literature review of this study, the theme of leadership development aligns with the business practice of strategic management. Obeidat et al. (2017) found that planned managerial decision-making determines an organization's sustainability. Gachoka et al. (2019) argued that churches must develop a strategic management model because of both financial constraints and public accountability pressure. Murno and Thanem (2018) stressed that church leadership style differs from church to church; More and Grandy (2017) argued that church leaders are transformational.

In comparison, Ammons and McLaughlin (2017) found that church leaders could also be servant leaders. A leader's emotional intelligence components are behaviors in practice, effectiveness, and decision-making skills, which results in organizational performance (Majeed et al, 2018; Sarrionandia & Mikolajczak, 2020). The change in the economic landscape has caused an adjustment to the nonprofit leadership structure (Limburg et al., 2017). In this study, I found that a shared leadership model provides balance in the decision-making process and leads to organizational sustainability. The shared leadership model fosters an environment of transparency, shared knowledge, and organizational stakeholders' experiences, which could lead to a sustainable organization

(Galli et al., 2017; Miska & Mendenhall, 2018). The following section is an analysis of the theme Mission-focused and the business practice of decision-making.

### ***Mission-focused and Decision-making***

The theme of Mission-focused aligns with the business practice of decision-making strategies in the literature review of this study. Churches are missional in nature and provide social and public services to some 70 million Americans each year (Agyei-Mensah, 2016; Eger et al., 2015; Shepherd et al., 2019). Church leaders maintain decision-making authority for resource acquisition, allocation, and internal control (Wamba et al., 2017; Jassen et al., 2018). Leaders with effective decision-making strategies know which opportunities yield the highest returns and use those resources to provide programs for their communities designed to improve quality of life (Chen & Weng, 2017; Wamba et al., 2017). Church leaders with an aptitude for resource acquisition and allocation contribute to the organizational achievement and help their organizations reach sustainability. The following section is an analysis of the theme community trust and the business practice of sustainability.

### ***Community Trust and Sustainability***

The theme of community trust aligns with the business practice of sustainability in the literature review of this study. The complexity of nonprofit organizational structure makes it challenging to provide a sustainability framework, primarily due to the nonuse of for-profit financial measures (Adekoya, 2018; Agyei-Mensah, 2016; Gachoka et al., 2019). Sustainability measures for nonprofits are survivability, value creation, and performance measures (Meijer, 2020). The indicators are liquidity and financial

vulnerability (Ceptureanu S & Ceptureanu E, 2019; Teece, 2017). Focusing on improvements, concepts, society, and resource allocation creates value and a sustainable organization (Ceptureanu E et al., 2018; Ceptureanu S et al., 2017).

Nonprofits' challenges in determining inputs are lack of resources and budget restraints (Ceptureanu S et al., 2018; Medine-Borja & Trantis, 2007). However, outputs show the activity and efforts that helped to move toward goal achievement (Ceptureanu E et al., 2018; Ceptureanu S et al., 2018). Nonprofit success indicators link to mission achievement, balanced financial management, efficiency, resource acquisition, stakeholder satisfaction, and survival (Ceptureanu S et al., 2017; Ceptureanu S et al., 2018). The most significant indicator of a nonprofit's success is survivability (Ceptureanu S et al., 2017; Ceptureanu E et al., 2018). The embracing of a new business model by nonprofit leaders who are entrepreneurial in operations moves nonprofit organizations toward sustainability (Ceptureanu E et al., 2018; Ceptureanu S et al., 2018). The following section is a summary of the analysis of application to professional practice.

### **Summary of Application to Professional Practice**

The previous sections provided an analysis of the findings as they relate to ST; the themes and business practices of budgeting as they relate to financial management; leadership development as it relates to strategic management; Mission-focused as it relates to decision-making strategies; and community trust as it relates to sustainability. The practice of budgeting and financial management by church leaders is necessary for financial decision-making, governance, strategic planning, and internal controls (Agyei-Mensah, 2016; Gachoka et al., 2019; Lynn et al., 2017). The use of technology for

budgeting and financial management has made processes both accurate and expeditious (Alkhater et al., 2017; Mahadevan, 2017).

The strategic management model that is chosen by church leaders could impact the sustainability of their organizations (Obeidat et al., 2017). The desired model, whether transformational, servant or even emotional intelligence, must meet the needs of the organization to be effective (Ammons & McLaughlin, 2017; Hoch et al., 2018; Joo et al., 2018; Majeed et al., 2018; More & Grandy, 2017; Murno & Thanem, 2018). The changing economic landscape required a shift in nonprofit organizations (Limburg et al., 2017). My findings align with the literature in that a shared leadership model in churches fosters an environment of transparency, shared knowledge, and experiences of organizational stakeholders, which could lead to a sustainable organization (Galli et al., 2017; Miska & Mendenhall, 2018).

The church's missional nature provides social and public services to the community (Shepherd et al., 2019). Church leaders with an aptitude for resource acquisition and allocation contribute to organizations achieving their goals and reaching sustainability (Chen & Weng, 2017). The lack of a sustainability framework for nonprofits impacts their ability to show value to the public sector (Adekoya, 2018). Nonprofits' sustainability measures are linked to survivability, value creation, and performance measures (Meijer, 2020). Nonprofits that show the activity and efforts that lead to goal achievement can produce additional funding for their missions (Ceptureanu E et al., 2018; Ceptureanu S et al., 2017). Nonprofit leaders who are entrepreneurial in operations can move their organizations toward a sustainable future (Ceptureanu, S.,



2017; Ceptureanu, S., 2018). The next section is an analysis of the implications for social change.

### **Implications for Positive Social Change**

The purpose of this qualitative multiple case study was to explore strategies that church leaders used to support effective decision-making for long-term sustainability. The findings of this study may contribute to positive social change through the potential to improve the decision-making strategies of church leaders that could assist with offering long-term support to local communities (Chen & Weng, 2017; Tagai et al., 2017). An organization's processes and services affect the society they depend on for resources (Nijhof et al., 2019). It is leadership decision-making that is responsible for obtaining help for their organization (Jassen et al., 2018; Wamba et al., 2017). Leaders' recognition for making significant decisions could lead to long-term support for local communities (Chen & Weng, 2017; Wamba et al., 2017). The results of this study may improve the lives of residents in local communities through an increase in availability of resources from their organizations the ability to promote regional economic growth and fulfill organizational mandates, and ultimately through helping their organization reach sustainability (Agyei-Mensah, Apollo, 2019; Jassen et al., 2018). The next section is recommendations for action; for leaders.

### **Recommendations for Action**

Leaders within organizations must develop the ability to make effective decisions (Nijhof et al., 2019; Wamba et al., 2017). Decision-making authority helps a leader determine the direction of an organization and provides a leader with access to resources

to support an organization (Jassen et al., 2018). This study's results could be useful to those in nondenominational churches, denominational churches who want to improve upon the decision-making strategies of their church leaders, nonprofit organizations, and for-profit organizations and businesses that want to engage or expand their corporate social responsibility footprint.

The framework of this study focused on nondenominational church organizations and the strategies used to support long-term sustainability. Nonprofits and churches provide some form of social or public service to about 70 million Americans (Eger et al., 2015; Shepherd et al., 2019). By implementing the strategies found in this study, leaders, managers, and professionals could improve leadership decision-making abilities and the concurrent benefits provided to local communities.

Based on the results of this study and the themes revealed, I would make several recommendations to ensure productive use of the strategies posited in this study:

- Recommendation 1: Use integrated financial management information systems (IFMIS) to create effective budgeting and financial management plans that encourage the establishment of both monthly and yearly budget formats.
- Recommendation 2: Institute a formal leadership development training program (LDTP).
- Recommendation 3: Become mission-driven in setting targets, objectives, and goal achievement, which will make progress throughout the life of the church rewarding.

- Recommendation 4: Increase the organization's community footprint to build community trust and move toward sustainability.

Leadership decision-making strategies should include churches, nonprofit and for-profit organizations, and business leaders who can use this study's results to improve decision-making strategies for resource acquisition and allocation and implement policies and activities that support long-term sustainability. This study's results could help align organizational goals and objectives, improve productivity, and use employees' or members' knowledge base and experience to grow their organization.

I recommend nondenominational churches, nonprofit, and for-profit organizations' business leaders review this study's results to implement effective decision-making strategies to support long-term sustainability. Throughout this study, the cohesive message is related to leaderships' stewarding of organizational resources, including human capital. I prepared and forwarded a summary of this study's findings to the participants of this study. This study will be available on the ProQuest database for anyone seeking effective decision-making strategies to support long-term sustainability. I will continue to consult, conduct workshops, conferences, and training sessions with global churches', nonprofit, for-profit, and entrepreneurial leaders via webinars and on-location to share my findings on effective decision-making strategies to support long-term sustainability within their organizations. The next section is recommendations for further research.

### **Recommendations for Further Research**

As I reviewed the literature, I identified an unexplored area of effective decision-making strategies by nondenominational church leaders that support long-term sustainability. The purpose of this study was to explore effective decision-making strategies that support the long-term sustainability of nondenominational churches. Nondenominational church leaders often lack the strategies needed to support effective decision-making for long-term sustainability. This multiple case study sample included 10 nondenominational church leaders with financial decision-making authority from five nondenominational churches in Central North Carolina. Future research should have more participants to obtain broader results. Other understudied areas are the financial challenges experienced by congregants and the economic impact on churches (Mundey et al., 2019). Vaidyanathan (2013), Mundey (2015, 2017), and Mundey, King, and Fulton (2019) explored the links between faith and the workplace and materialism and consumerism; Mundey, King, and Fulton (2019) noted that congregational financial decision-making strategies were also unexplored. However, there were no studies found that explored congregants' responses to these problems. The following section is personal reflections.

### **Reflections**

The Doctor of Business Administration (DBA) Doctoral Study process has been a personal growth experience. As a student, my academic writing and research skills improved. As a leader in both church and nonprofit organizations, and as a student services professional and social entrepreneur, I expanded my awareness of business

strategies and social impact management and linked scholarly theory to my current roles. I gained an in-depth working knowledge of research methodology and design and applying theory in real-life circumstances. The DBA journey was long and arduous; however, I was challenged to remain malleable as my understanding of what I thought it meant to be a Doctor of Business Administration was reshaped. The opportunity to obtain a DBA was expensive and cost me many hours of sleep and family time. I would change little about how I accomplished this goal, and overall, the experience was priceless.

When I initiated my doctoral study, I was perplexed about nondenominational churches' long-term sustainability and the impact on local communities. My research helped me understand how the decision-making behaviors of church leaders support long-term sustainability in nondenominational churches. I also came to understand stewardship theory, which leaders can use to identify other leaders and employees who are pro-organization and collectively focused on their actions. In my findings, only two participants mentioned Covid-19 in terms of their ability to fulfill their missions. However, all participants reported that their church giving had increased considerably during Covid-19 and that there were minimal financial challenges during this time.

External economic changes challenge the financial decision-making of church leaders (Agyei-Mensah, 2016; Gachoka et al., 2019). In Central North Carolina, medium-sized nondenominational churches have an average weekend attendance of nearly 300 people, representing 51.3% of churches in Central North Carolina (USACHurches, 2018). I chose to examine medium-sized nondenominational churches because of their impact

on local communities providing public and social services (Mundey et al., 2019; Shepherd et al., 2019).

I initially assumed that some nondenominational church leaders' failures were solely due to misallocation of resources. Similarly, I wrongly believed that nondenominational churches with large budgets and memberships achieved their budget year organizational goals. I now view decision-making as a set of skills acquired through leaders' education and practice that allows them to resourcefully and effectively lead organizations.

I experienced some challenges while attempting to complete a study of church leaders during a pandemic. Church leaders have faced some significant challenges with maintaining operations while their parishioners remain at home due to Covid-19, together with safety measure mandates by the national and local government. I appreciate the church leaders who were willing to make time for me and participate in this study. And finally, the next section is the conclusion of this study.

### **Conclusion**

The purpose of this qualitative multiple case study was to explore strategies that successful church leaders used to support effective decision-making for long-term sustainability. Giving to religious institutions in the U.S. represented 30% or more of all charitable giving in 2017 and provided some form of social or public services for millions of Americans (Mundey et al., 2019; Shepherd et al., 2019). I used a multiple case study to conduct semi structured individual interviews with church leaders from five nondenominational churches in Central North Carolina. I asked seven open-ended

questions to determine the scope of leaders' decision-making strategies to achieve long-term sustainability within each organization. I also used analysis of organizational documents provided by church leaders to increase my understanding of their decision-making strategies. The results of this study aligned with stewardship theory, which was the conceptual framework for this study.

Several themes emerged from the study: (a) effective budgeting and financial management, (b) leadership development, (c) mission focused, and (d) community trust. I concluded that

- 7 out of 10 participants agreed that budgeting and financial management are crucial for long-term sustainability in a nondenominational church;
- 5 out of 10 participants agreed that leadership development is necessary to establish and maintain a culture of sustainability;
- 7 out of 10 participants agreed that being Mission-focused was important to move their organizations toward goal achievement
- 6 out of 10 participants agreed that community trust and the expansion of their organizations' community footprint was vital to moving toward sustainability; and
- 8 out of 10 participants agreed that these effective decision-making strategies support long-term sustainability in nondenominational churches.

The overall message, which emerged from the study, was the importance of leaders' stewarding of all organizational resources. In addition to nondenominational church leaders, I believe nonprofit, and for-profit organizational leaders can use these

strategies identified in this study to improve decision-making strategies for resource acquisition and allocation, increase competency and execution of social impact management, and for the implementation of policies and activities that support long-term sustainability.



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### Appendix A: Interview Questions

1. What decision-making strategies did you use for long-term sustainability?
2. How do you measure effective financial decisions?
3. How did you evaluate organizational needs to develop and meet budgets?
4. What motivated you to make effective financial management decisions?
5. How did your decision-making relate to the overall purpose of the church beyond financial sustainability?
6. How did your decision-making maximize or protect stakeholder interests?
7. Is there any additional information you would like to share for this study?

Appendix B: Map of Central North Carolina



## Appendix C: Literature Review Matrix

Literature type	Older than 5 years	2017	2018	2019	2020	Total%	Total
Peer-reviewed articles	20	52	37	42	6	97%	157
Non-peer-reviewed articles	2	0	0	0	0	2%	2
Books	1	0	0	0	0	1%	1
Other	0	0	0	0	0	0	0
Total	23	52	37	42	6	100%	160