



**FINANCIAL MANAGERS IN A CHURCH ORGANISATION:
UNDERSTANDING THEIR EXPERIENCE**

A thesis submitted in fulfilment of the
requirements for the award of the degree

of

DOCTOR OF PHILOSOPHY

by

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MARCH 2000

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ABSTRACT

To date, little attention has been directed to an examination of the experiences of 'being' a financial manager in the not-for-profit sector. The non-profit literature has indicated that the primary work of such occupational groups is likely to be devalued as being in conflict with the dominant non-financial goal orientation underlying the organisational *raison d'être*. This raises the central question of the thesis: *how does a financial manager act and rationalise their actions in an organisation with a strongly non-financial ideology?*

The thesis focuses on a case study of financial managers in the South Australian Synod (the state level administrative division) of the Uniting Church in Australia, a major Australian church organisation. Data was gathered from the examination of documents, observations of meetings and interviews relating to the development of the 1996 Synod budget. The analysis of the resultant data base facilitated the development of a framework of understanding of 'being' a financial manager in the SA Synod.

The findings of the thesis provide a unique emphasis on both the actions taken and underlying rationales employed by financial managers practicing their craft in a hostile environment. The primary rationale underlying the actions of the financial managers was seen to be their desire to facilitate the future 'sacred' mission of the church. In particular, the financial managers felt that their contribution to this task was to ensure that there would be sufficient long term funding available to finance such future mission. Such findings call in question the implication made in previous church studies that financial managers act from a particularly 'secular' orientation within church organisations. Second, the thesis concludes that the success of strategies adopted by the financial managers will be primarily dependent on the actions of significant individuals within the church entity, again suggesting that the previous emphasis in the church accounting literature on the significance of occupational groups may need further examination.

DECLARATION

This work contains no material which has been accepted for the award of any other degree or diploma in any university or other tertiary institution and, to the best of my knowledge and belief, contains no material previously published or written by another person, except where due reference has been made in the text.

I give consent to this copy of my thesis, when deposited in the University Library, being available for loan and photocopying.

.... Margaret Lightbody

.31.3.00..... Date

ACKNOWLEDGMENTS

Many people have contributed to my PhD in many ways. First, I wish to thank the staff and volunteers of the SA Synod of the Uniting Church in Australia. I am particularly grateful to Joan Blanchard and Marelle Harisun, both for granting me access to the Synod's committees and to their personal time and for encouraging me in my work.

My supervisor, Lee Parker, has been an ever present source of knowledge and encouragement for the last three years. His availability at all hours and his willingness to respond to even the smallest questions have been crucial to my completing this thesis. I also thank Fred Bloch for providing not only an enjoyable workplace but for his support of my taking leave to finish this work. I also wish to acknowledge the enthusiastic help of Neil Lewis in the initial formation of this project and the technical assistance provided by Toni Kennedy and Paul Lightbody in the final presentation of the thesis.

Finally, I wish to acknowledge the immense support given by my husband, Paul. He has encouraged and cajoled my efforts on this thesis for many years. Likewise, my gratitude is extended to my daughter, Alexandra, who has not known life without Mum's thesis.