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Research Article

Revealing The Meaning Of Tithe Accountability Concepts In Toraja Church Indonesia

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Abstract

This research was conducted to explore in more detail the issue of religiosity and the concept of accountability for church tithes which directly and indirectly influence individual behavior both inside and outside the organization in minimizing fraudulent behavior in organizations in general. This research has never been conducted before and is important to reveal the meaning of the concept of tithe accountability in accounting from a religious and cultural perspective to prevent fraud. Congregations in the Toraja Church recognize the principle of tithing in the Bible normatively but it has not been fully implemented. There are no strict sanctions given by the church because tithing is only through an attitude of faith and awareness of Christians to allocate at least one tenth of the income given by God to be returned to the Creator. This research aims to revealing the meaning of the concept of church tithe accountability to prevent fraud committed in the Toraja church. Comparing accounting from various perspectives, including a religious perspective, produces different meanings so that it is able to solve problems in organizations. The research method used is a qualitative research method with an interpretive paradigm and analyzed using an ethnomethodological approach. Informants are pastors, treasurers, elders and congregation members of the Toraja Church in Makassar, Indonesia. The results of this research found that the meaning of the concept of tithing for the Toraja Church is Tithe Accountability as a form of Leadership in the Church, Tithe Accountability as a form of Transparency in Church Financial Management, and Tithe Accountability as a form of Personal and Church Integrity

Keywords: meaning, tithe accountability, leadership, transparency, integrity.

INTRODUCTION

Every individual's behavior cannot be separated from accounting, how he thinks, weighs and decides things. Each individual's accounting behavior is also influenced by many factors. Among other things, cultural background, educational background, economic background, political background and even religion.

This behavior colors the way people work, including managing the finances of an organization. In every organization, both profit and non-profit organizations, financial reports are carried out/prepared by an authorized person where he or she will record, classify, and report/present all fund receipts and fund expenditures. All of these processes are accounting functions related to accountability.

One of the objectives of accounting, especially in public sector accounting (including religious organizations) is to provide information that allows managers to report on the implementation of their responsibilities in managing appropriately and effectively the programs and use of resources under their authority and to report to the public on the results of the organization's operations and use of public funds. This goal is related to accountability, where accountability is all components driving the organization's activities to function in accordance with their respective duties and authorities. Accountability can be formulated through legal rules or agreements. Accountability can also be interpreted as the obligation of individuals or authorities who are entrusted with managing public resources and those concerned with them to be able to answer matters relating to their accountability. Accountability is closely related to instruments for control activities, especially in terms of achieving results in services to the community and communicating the results in a transparent manner.

The phenomenon of the importance of implementing accountability by implementing the principles of good governance which include transparency and a sense of justice in every organization must be scrutinized by every organization so that the organization can gain the trust of stakeholders (Perkiss, 2021). Good governance itself as part of accountability is a pillar for every organization to be able to develop and survive. Accountability for every organization, both profit and non-profit organizations, including religious organizations, is very much needed. Because every organization has an interest in parties internal and external to the organization. Gray *et al* (2006) say that accountability is a right of society or groups in society that arises because of the relationship between community organizations.

On the other hand, accountability is an organizational right and obligation (Lehman, 1999, 2005). One application of accountability is through transparency in financial management. Transparency in financial management in every organization, especially religious organizations, is also an absolute must. Although conceptually and philosophically, the source of money from religious organizations is the giving of offerings including tithes which are made by the congregation sincerely. Supposedly, when an offering has been made which is intended for God then for whatever reason there is no need for accountability. However, it turns out that this can no longer be done even in religious organizations. Human nature, which is given the freedom to choose to be a good or bad person, has given rise to ordinary behavior when given the trust or responsibility to manage other people's property or offerings in religious organizations (Paranoan and Totanan, 2018).

Fraud has caused various negative impacts on individuals, organizations and countries. Various studies by Madolidi & Bayunitri (2021) and Urumsah *et al* (2016) found that an individual's religiosity and spirituality will prevent fraudulent intentions, these findings do not yet show the phenomenon of fraud in Indonesia at this time. The facts show that religiosity is used as a tool to gain public sympathy to build an image in society. Religious knowledge, which is believed to be a strong bulwark to prevent fraud, turns out to be unable to reduce fraud. However, it is possible that the fraud committed is the result of external influences on the individual that cannot be controlled by the individual himself (Black *et al*, 2021; Nathan *et al*, 2020; Paranoan *et al*, 2022). Various studies show that religiosity can prevent fraud (Paranoan et al, 2023; Abdullahi, 2018). However, this condition cannot occur consistently. This research was conducted to explore in more detail the issue of religiosity and concepts in accounting that directly or indirectly influence individual behavior.

Tithe accountability is the concept of human accountability to God for all blessings given and returned in the form of expressions of gratitude, also known as zakat (Islamic perspective), punia (Hindu perspective) and offerings/tithes (Christian perspective).

Accountability in Accounting

Accountability means that all components driving the course of organizational activities function in accordance with their respective duties and authorities. On the other hand, accountability is the rights and obligations of an entity (Brazel *et al*, 2021).

Accountability for every organization, both profit organizations and non-profit organizations, is needed. Because every organization has links with internal and external parties to the organization. Gray *et al* (2006) said that accountability is a right of society or groups in society that arises because of the relationship between organizations and society.

The Concept of Accountability in a Christian Perspective

In the Christian context, ownership is an absolute that is owned by God as the highest owner in the universe because basically humans only carry out a mandate or are God's representatives and the capacity they have is not the real owner (Patty & Irianto, 2013). Everything is understood and believed to belong to God so that whatever humans do must be returned and accounted for to God. Meanwhile, the concept of accountability is responsibility to the Creator. What is given should be accounted for and returned in part for the benefit of society.

The aim of this research is to reveal the meaning of the concept of tithing accountability from a Christian perspective so that it can prevent fraud in organizations to represent a universal understanding of this concept in relation to accounting.

RESEARCH METHOD

This research uses qualitative methods with an interpretive paradigm. Qualitative researchers build knowledge from real reality, not pseudo or only visible from the surface (Creswell, 2017). The interpretive paradigm views that no science is objective and free from values as long as humans are involved in the theory construction process. Humans have subjectivity, which consciously or unconsciously enters and is integrated into the process of scientific construction. Likewise with accounting, accounting is not practiced in a vacuum from the environmental conditions in which accounting is practiced. Accounting is also formed and practiced through a social construction process involving humans, so it definitely involves local values from the environment, the subjectivity of accounting practitioners and the business community. This research method uses an interpretive paradigm which emphasizes a deep understanding of the meaning of tithe ownership and accountability by actors/congregations.

Ethnomethodology was chosen because researchers are interested in describing what actors/congregations do rather than what they think, how they communicate and how they interact. Utilizing this approach will be able to capture the meaning of reality in the organization being studied as a whole as well as the context that includes it. Ethnomethodology is the study of how individuals create and understand everyday life. The main aim of ethnomethodology is to study how members of society, during social interactions, make a sense of indexical expression (Creswell, 2017).

Research Sites and Informants

This research was conducted in the Toraja Church congregation in the Makassar area. Determining research informants was carried out using purposive sampling which was used to determine informants who met the requirements so that valid data was obtained. The informants for this research are congregants in the Toraja Church environment, including pastors, treasurers, elders, deacons and congregation.

Data Collection and Data Analysis Methods

The research was conducted using qualitative methods and analyzed using ethnomethodology methods and the Miles and Huberman approach, namely: data collection, data reduction, data display, and verification. Data collection was carried out using in-depth interviews, observation and documentation. The researcher directly interacted with the environment and was directly involved with the daily activities of the informants in order to obtain valid data. The data was analyzed using the ethnomethodology method to reveal the concept of tithe accountability with indicators of leadership, transparency and integrity.

RESULTS AND DISCUSSION

Non-profit organizations in Indonesia currently still tend to emphasize the priority of program quality and do not pay too much attention to the importance of the financial management system (Paranoan, 2023). In fact, a good financial management system is believed to be one of the main indicators of accountability and transparency in an organization. In profit organizations, accountability is more emphasized on the values reflected in financial reports. Meanwhile, the Church as a non-profit organization, accountability is not just the value of someone's giving, but rather a spiritual value that is realized through sincerity and gratitude in giving something (Gebert *et al,* 2011).

So far, the church has been considered non-transparent and closed to modern accounting & management practices. The Church has received various criticisms and demands that non-profit organizations, especially the Church, be open and implement accountability practices. The focus of church leadership is only on service responsibilities, so that people are personally indoctrinated that verbal or written accountability for church finances shows the people's lack of sincerity in giving their offerings. In the Gospel of Matthew 6:3-4 it states:

“But if you give alms, do not let your left hand know what your right hand is doing. Let your alms be given in secret, then your Father who sees what is hidden will reward you."

This verse teaches that every gift to Allah and gift to fellow human beings through offerings, should not be known by others. In general, the concept of tithing in the church environment has been taught, based on God's Word in Bible verses, including Malachi 3:10: states that:

"We believe that the tithe belongs to GOD which we must return to Him."

Christians believe that the tithe belongs to God, which is set aside one tenth from business results, salaries or from the produce of the land and livestock. However, even though the emphasis is on only one tenth of income, there are congregations who give more than that, in this case the congregation's minds are becoming more mature and realizing that everything they own belongs to God (Doma, 2022).

Deuteronomy 26:12-13) states:

"You must give tithes from the produce of your land to Levites, foreigners, orphans and widows, so that they may eat at your place and be satisfied."

This verse shows that the task and function of the church is to care for the weak. What is meant by the weak are poor widows, orphans and foreigners (poor) who live among the congregation. Apart from practicing the truth, it is also part of service and devotion to the congregation.

In contrast to Pentecostal churches, teaching regarding the concept of tithing in the Toraja Church environment is still lacking. This was expressed by one of informants is Mr. DA, namely the Toraja Church congregation, as follows:

"Preaching about tithing is very rare, in the church there is no special provision for tithing, unlike the Pentecostal Church which has teachings about tithing so that at the beginning of every month the congregation gives a tithe offering to the church."

This makes the congregation interpret the concept of tithing for themselves so that it has a different meaning on how the tithe funds are distributed.

Based on an interview with Mrs. ER:

“For me, tithing means giving at least one tenth of our income to God to be used in the ministry of spreading the word. I tithe because tithing means returning to God the blessings given and sharing with other people who need them. Tithes do not have to be deposited into the church treasury through offerings but can be given directly to people, in the form of donations, etc."

The informant Mr. AN further stated that:

"Giving a need must be sincere and aware that what we have with us is only entrusted to us by God. Being sincere in sharing with others takes practice. Even though it is rarely taught formally, we read the Word ourselves. This was also taught by our ancestors, helping each other and helping each other in all circumstances, *siangkaran* in Toraja language, supporting each other and giving generously *kamasorokan Penaa.* We have to be astute in looking around us at who we need to help.

Toraja people know the concept of *kamasorokan pena,* a sincere heart in giving. Likewise, when giving tithe, you are not actually giving but giving back what belongs to God. Only a small portion was written in the Bible, one tenth. But sometimes it's hard for people who aren't used to it. Maybe because you feel like you don't have enough blessings. As Mrs LS said:

"I know about tithing, but I have never done it, how can I tithe, my life is just difficult. I have a lot to pay, my children's school fees are expensive. "

Several previous studies regarding accountability and the church revealed that tithes, offerings and donations received from the congregation were communal in nature and were never reported to the congregation. Just as church organizations need accountability reports, church organization levels such as Church Councils at central and regional levels are clearly needed. Accountability is a form of spiritual reflection between religion and bookkeeping which cannot be separated. This activity is based on a philosophy that states the relationship between God and humans is a personal relationship and is then practiced in the form of accountability which includes spiritual, social and financial aspects by congregation members and Church leaders through their daily behavior. From the results of this research it can be concluded that accountability in church organizations is determined more by church leaders who tend to reject accountability practices. On the other hand, church organizations actually have practices that have been implemented for a long time, making it difficult to accept changes directly. These studies are mostly applied to Pentecostal Church organizations which have the characteristics of the local authority of each Church in managing their organization.

In the Toraja Church organization (Paranoan, et al 2023), disclosure and reporting of congregational offerings has been carried out, although not yet completely. This causes the potential for fraud to occur in the church. Even more extreme, it is a reason for congregations not to give their tithes through the church. According to one informant, he distributed his tithes himself to people in need. This is a separate note for church leaders that their own congregation does not trust the church in managing church finances.

On the other hand, the congregation gives tithes through envelopes with a family gratitude label and is reported in the Congregation News, which is the church's media for reporting its finances to the congregation every Sunday service. However, the congregation gave it under the pretext that they had done their part, if the church did not manage it well, that was their problem with God.

Researchers use three indicators to describe congregational compliance in giving tithes to reveal the meaning of tithe accountability, namely indicators of leadership, transparency and integrity:

Tithing Accountability as a form of Leadership in the Church

Church leaders are the congregation's pastor and other administrators. These include deputy chairman, treasurer and commissions. It is in the hands of church leaders that God has given them a great responsibility to manage the congregation's offerings as well as possible, honestly and without committing fraud. The church grows, the congregation increases or not, depending on the leader.

The Toraja Church in its theological understanding and historical background has a structure in the form of "presbyterial-synodal", where the church council in each congregation makes its own decisions regarding matters of the congregation (presbyterial element) in connection with and obedience to the decisions of the wider conference. (synodal element). The greater role of the "presbyteroi" in the congregation is to carry out the duties of maintenance, service and governance of the congregation based on the word of God.

In the context of financial accountability (as a service tool) it is the responsibility of the congregation through good governance (program, budget, use and accountability). The Church Council is optimally involved according to its duties and responsibilities (Priests, Elders, Deacons) in all levels of ministry.

Leaders must integrate the congregation's budget and financial reporting well to grow the congregation's sense of trust in the church. Not all congregation members hand over their tithes to the church but directly hand it over themselves to other parties as revealed by the following informant, Mr. AS:

"I tithe because tithing means returning to God the blessings given that are also shared with other people who need them. Tithes don't have to be deposited into the church treasury through offerings, but I give them directly to people, in the form of donations, etc."

Furthermore, the informant, Mrs. ER. reveal:

"I would rather give it to people who need it myself than put it in the church. Frankly, sometimes I wonder whether my offering was reported or not, several times I saw that it was not in the News of the Congregation or maybe it was also reported in the News of the Congregation at the next service."

From the informant's statement above, doubts arise that his offerings were not reported. This shows that the church needs to guarantee that all the congregation's offerings and donations are included in the church's financial reports so that there is no doubt or distrust regarding church activities and the congregation will happily "classify" their offerings to be "managed" by the church. Therefore, church leaders have a big responsibility to guarantee the trust of the congregation in financial management.

On the other hand, actually giving tithes not only in times of abundance but also in times of shortage, not only when rich but also when poor. The congregation is invited to continue to believe that God provides for their needs and guarantees their future. Therefore, there is no need to worry or be stingy. By giving tithes, there is no need to be afraid of shortages in the future because God guarantees the future.

Tithe Accountability as a form of Financial Management Transparency

Church financial management, especially tithes, must be transparent. Funding for non-profit organizations, in this case the Church, mostly comes from congregations who do not expect repayment or economic benefits commensurate with the amount of funding provided. Other funding receipts come from the government and other institutions. What is also interesting is that usually in non-profit organizations, even though donors do not ask for returns, they still expect transparency and financial reporting regarding returns for the donations they have made. Donors/congregations, whether they require it or not, still want transparent reporting and accountability for the funds they have provided. Donors want to know whether the funds they provide can be managed well and used properly to benefit the interests of the people and society.

In the Toraja Church organization there are four pots that are distributed during Sunday services, namely pot 1 for church operations, pot 2 for the center, pot 3 for diakonia, and pot 4 for church construction. So there is no special envelope for tithing, as expressed by the church treasurer:

"In the Toraja Church there is no special envelope for giving tithes. "There are four pots that are distributed during Sunday services, namely pot 1 for church operations, pot 2 for the center, pot 3 for diakonia, and pot 4 for church construction."

This encourages transparency in reporting where every week it is reported in the Congregation News which is announced and distributed to the congregation. However, there are congregations who choose which pot to fill, as revealed by the following informant:

"Some of my tithes sometimes go to the church through pot 3. That pot will be distributed to those who can't afford it. Because in our Church there is no special fund for tithes. "So my offerings don't go into the four pockets provided, sometimes I only put them into pockets 1 and 3, operational pockets and for diakonia."

Tithing Accountability as Personal Integrity

Tithe accountability as self-responsibility to the church. Tithing as a personal responsibility to the Church. This concept is based on the Bible verse (Malachi 3:10):

"Bring all the tithe offerings into the treasury, so that there may be a supply of food in My house, and test Me, says the Lord of hosts, whether I will not open for you the windows of heaven and pour out blessings on you until they overflow. "

This reveals that apart from Christians being socially responsible towards each other, true Christians must also see and understand that when they give tithes, they are automatically helping the institutional treasury of the Church, which of these tithes will then be managed properly. as best as possible by the church for its service in the community. The congregation's trust in the church's honesty in disclosing the congregation's tithes in financial reporting will encourage an increase in tithes. Dishonesty committed by the church has the consequence that the entire ministry will lose its direction and balance.

The concept of tithing as already mentioned is that tithing is an application of Christian obligations towards faith, as written in the Bible regarding other people's rights in the form of 10% which is actually only temporarily entrusted to us, the essence of tithing is the understanding that God owns everything. (Exodus 19:5; Psalm 24:1; 50:10-12). In the laws regarding tithing, God only commands them to return to Him what He has given them. The amount of returns is closely related to integrity. Self-integrity is related to the attitude of tithing where the congregation itself calculates its income and spends one tenth of that income. However much is given depends on the integrity of the congregation and is related to its responsibilities before God.

CONCLUSION

Teaching about tithing is still lacking in the Toraja Church, but the congregation's understanding of tithing is filled with various perceptions that are attached to the thoughts of each member of the congregation. One of the reasons is because the concept of tithing is often interpreted differently. Tithing is an instrument as a basis for exploring the meaning of accountability of the Toraja Church congregation in Makassar based on God's Word. The meaning of the concept of tithing for the Toraja Church is Tithe Accountability as a form of Leadership in the Church, Tithe Accountability as a form of Transparency in Church Financial Management, and Tithe Accountability as a form of Personal and Church Integrity.

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CONFLICTS OF INTEREST

The authors declare no conflict of interest.

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