



Reactive planning in a Christian Bureaucracy

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This paper is drawn from a field-based case study of the approach to planning and control and their environmental conditioners in the central offices of the Victorian Synod of the Uniting Church in Australia. Its analysis is informed by grounded theory methodology and this first of two papers develops an understanding of this organization's context, structure, management processes and planning orientation. Key external and internal environmental drivers: a community oriented culture, a consultative bureaucracy, a compliance oriented accounting system and increasing pressures upon organizational resources are identified and examined. These are found to produce a reactive style of planning which is primarily short term and resources oriented. The implications of an apparent strategic planning vacuum in such a not-for-profit organization are considered.

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1. Introduction

Instead, be concerned above everything else with the Kingdom of God and with what he requires of you, and he will provide you with all these other things. So do not worry about tomorrow; it will have enough worries of its own. There is no need to add to the troubles each day brings.
(Matthew: Chap. 6, V. 33–34)

Not-for-profit organizations constitute a major sector of most Western economies in terms of employment, income, expenditure, and contributed volunteer hours. The not-for-profit sector has a major social and economic impact in our societies today (Holder, 1987; Drucker, 1989) and yet it has been accorded relatively little attention in the accounting and management research literatures.¹ Contemporary management and accountability processes in church organizations have been subject to even less attention. Notable examples have been such studies as Odom and Boxx's (1988)

*Editorial Note: This is the first of two linked papers by Professor Parker. The second paper, Budgetary Incrementalism in a Christian Bureaucracy, is expected to appear in the March 2002 issue of *Management Accounting Research*.

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¹The non-profit sector as defined in this study excludes public sector organizations.

survey of planning processes employed by Southern Baptist Churches in the U.S.A., Duncan *et al.*'s (1999) study of internal control systems in U.S. churches, Laughlin's (1988, 1990, 1991) contextual research into the accounting systems of the Church of England, and Booth's (1993, 1995) field research into the significance of accounting in the Uniting Church in Australia Synod of Queensland.

Religious organizations still occupy a major social, economic and political role, even in capitalist and materialist western societies. In Australia for example, the Christian churches exhibit attendance and membership growth rates that are consistent with population growth (Kaldor *et al.*, 1997), command the allegiance of a significant (albeit minority) proportion of the population, are active and highly visible participants in public debates over social and ethical policy issues, command significant property and investment assets, increasingly supply an enormous array of social welfare services often outsourced by government, and employ inestimable numbers of professionals and volunteers in service delivery throughout the Australian community. Drucker (1989) has argued that the not-for-profit sector is the U.S.A.'s largest employer and that even at the close of the 1980s, volunteer hours committed to not-for-profit organizations amounted to an equivalent of 10 million full time jobs annually. Religious not-for-profit organizations comprise a socially, politically and economically important sector that has been largely neglected by accounting and management researchers, particularly in terms of management planning and control systems employed, approaches to strategic decision-making and operational control, the management of a complex array of stakeholders, and the addressing of multiple objectives and strategic agendas. Yet arguably some of these dimensions and characteristics represent significant differences from the profit sector organizations with which accounting and management researchers are all too familiar. The religious organization often grapples with a wider remit of strategic objectives that include a prime spiritual focus, a more diverse array of 'owners' and stakeholders with often competing agendas, a more complex set of revenue sources, and more intricate relationships between service providers and recipients (Ruckle, 1993; Parker, 1998; Wheelen and Hunger, 1998).

This study therefore focuses upon an investigation of the context and shape of planning and control processes in the central offices of a large religious, not-for-profit organization—the Victorian Synod central offices of the Uniting Church in Australia (VSC), with a view to identifying dimensions which distinguish them from processes in private sector for-profit organizations. In this the first of two papers appearing in *MAR*, the focus is upon understanding the nature and degree of complexity of environmental factors driving the planning process, the fundamental nature of the planning process observed, and its degree of apparent (in)formality, flexibility and contingency. In an era when strategic management has become a primary planning and control approach employed by private sector organizations, this study offers an opportunity to evaluate the extent to which such mechanisms are reflected in, and appropriate to not-for-profit organizations.

This study aims to address a lacunae in research based literature in planning and control in religious organizations. It offers an in-depth examination of one such organization, identifying the nature of its planning process and the key factors conditioning it. In doing so it discovers a strategic planning vacuum which is filled by a short-term oriented, reactive approach to planning. Aspects of the factors that influence this outcome appear to be potentially unique to the religious organization

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