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A Study of the Expectations of Treasurers as Chief Financial Officers in Local Conferences in the North American Division of Seventh-day Adventists: Perceptions of Roles, Responsibilities, and Relationships

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A STUDY OF THE EXPECTATIONS OF TREASURERS AS CHIEF FINANCIAL OFFICERS IN LOCAL CONFERENCES IN THE NORTH AMERICAN DIVISION OF SEVENTH-DAY ADVENTISTS: PERCEPTIONS OF ROLES, RESPONSIBILITIES, AND RELATIONSHIPS

A Dissertation
Presented in Partial Fulfillment
of the Requirements for the Degree
Doctor of Philosophy

by
Theodore Brown, Sr.
March 2005
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ABSTRACT

A STUDY OF THE EXPECTATIONS OF TREASURERS AS CHIEF FINANCIAL OFFICERS IN LOCAL CONFERENCES IN THE NORTH AMERICAN DIVISION OF SEVENTH-DAY ADVENTISTS: PERCEPTIONS OF ROLES, RESPONSIBILITIES, AND RELATIONSHIPS

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Date completed: March 2005

Problem

The chief financial officer’s position has changed in the business community. However, it is not clear whether the expectations of the treasurer in the Seventh-day Adventist Church are changing. They do not seem to be clearly defined or communicated. There appears to be a tacit knowledge about how treasurers should do their work. The purpose of this study was to describe the perceived roles, responsibilities, and relationships of the treasurer from the perceptions of presidents, treasurers, and board members in the local conferences in the North American Division of Seventh-day Adventists.
Method

This study used a mixed method, sequential exploratory design. Interviews from four exemplary local conferences were coded into categories and themes. A questionnaire was developed from the interview data and mailed to conference presidents, treasurers, and randomly selected executive board members in North America.

Results

The research participants agreed that the treasurer’s roles and responsibilities are changing with less emphasis on accounting and more on financial leadership. The three groups, (presidents, treasurers, board members) had significant differences in their understanding of the expected roles, responsibilities, and relationships of the treasurers in their conferences.

The groups agreed that the treasurer is expected to work with the president and board as a partner and team member. The groups indicated that presidents are responsible to communicate to treasurers their expectations.

The three groups differed significantly in their interpretation and understanding of the policies governing the treasurer’s work in their conferences and whether those policies are clearly defined. However, they agreed that the treasurer’s work will vary depending on conference personnel, membership size, location, and financial resources.

Conclusions

The Adventist local conference treasurer’s roles, responsibilities, and relationships are changing. Presidents must communicate their expectations to the
treasurer. The North American Division and General Conference policies should reflect the changing expectations of treasurers.
This dissertation is dedicated to God, my Heavenly Father; to God, my Lord and Savior Jesus Christ; and to God, the Holy Spirit, who give wisdom, understanding, and who impart knowledge to those who ask, who love God, and who obey His word.

To all of the treasurers who faithfully serve in the conferences throughout the North America Division and the world-wide Seventh-day Adventist Church Organization.

To my mother who never gave up on me.

To my wife with much love.

To my children whom I am blessed to have.

To my brothers and sisters for their encouragement, love, and support.
# TABLE OF CONTENTS

**LIST OF TABLES** ........................................................................................................... ix

**ACKNOWLEDGMENTS** ................................................................................................. xi

**CHAPTER**

1. **OVERVIEW OF THE STUDY** ......................................................................................... 1
   
   - Introduction ............................................................................................................. 1
   - Background to the Problem ..................................................................................... 3
   - The Adventist Context ............................................................................................... 5
   - Self as the Research Instrument ............................................................................. 7
   - Statement of the Problem ........................................................................................ 10
   - Purpose of the Study ................................................................................................. 11
   - Research Questions ................................................................................................. 11
   - Overview of Methods ............................................................................................... 12
   - Rationale for the Study ............................................................................................ 12
   - Importance of the Study .......................................................................................... 13
   - Definition of Terms .................................................................................................. 14
   - Limitations of the Study .......................................................................................... 16
   - Delimitations of the Study ....................................................................................... 17
   - Assumptions ............................................................................................................ 17
   - Chapter Summary and Dissertation Outline ....................................................... 17

2. **REVIEW OF RELATED LITERATURE** ........................................................................ 19
   
   - Introduction ............................................................................................................. 19
   - Roles and Responsibilities of the Chief Financial Officer ....................................... 19
     - Traditional Roles and Responsibilities of Chief Financial Officer ....................... 20
     - How the CFO’s Roles and Responsibilities Are Changing .................................... 23
       - Influence of Organizational Size and Structure .................................................. 26
       - Influence of Organizational Financial Stability .................................................. 27
       - Influence of Organizational Reporting Practices and Technology .................... 28
   - Relationships of Chief Financial Officers ............................................................... 31
     - Chief Financial Officers’ Relationship to the Chief Executive Officer (CEO) ....... 32
     - Chief Financial Officers’ Relationship to the Executive Board ............................. 33

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.
Themes From Participants’ Interviews and Observations ..........77
Personal Characteristics (Theme #1) .......................78
Portrayed Image – Past, Current, and Future Roles (Theme #2) ......81
  Perceptions of Past Roles........................................81
  Perceptions of Present Roles......................................82
  Perceptions of Future Roles.......................................84
  Summary of Changes in Roles from the Past, Present, and Future ....85
Functional – Past, Current, and Future Responsibilities (Theme #3) ....86
  Perceptions of Past Responsibilities............................87
  Perceptions of Present Responsibilities..........................88
  Perceptions of Future Responsibilities............................89
  Summary of Changes in Responsibilities From the Past, Present,
  and Future ..................................................................91
Team Past, Present and Future (Theme #4) ....................92
  Treasurer’s Relationship to the President......................92
  Perceptions of Past Treasurer and President Relationships ....94
  Perceptions of Current Treasurer and President Relationships .95
  Current Perceptions of Positive Relational Expectations of Treasurer
  to the President ..........................................................98
  Current Perceptions of Negative Relational Expectations of
  Treasurer to the President ............................................99
  Perceptions of Treasurers’ and Presidents’ Future Relationships ..101
  Treasurer’s Relationship to the Board .........................102
  Perceptions of Positive Relational Expectations of the Treasurer to
  the Board ...............................................................103
  Perceptions of Negative Relational Expectations of the Treasurer to
  the Board ...............................................................104
  Sour Boards and Deadly Decisions: A Treasurer’s Worst
  Nightmare: Tom’s Story ...............................................104
Observation of the Treasurer’s Relationships During the Committee
  Meetings.................................................................105
  Treasurer’s Relationship to the President: The Researcher’s
  Observations ...........................................................106
  Treasurer’s Relationship to the Board Members: The Researcher’s
  Observations ...........................................................106
  Summary of the Treasurers Relationship to the President and
  Board Members..........................................................107
Communications of Treasurer’s Expectations ......................108
  Perceptions of Past Communication of Expectations..........109
  Perceptions of Present Communication of Expectations ......110
  Perceptions of Future Communication of Expectations ..........111
  Summary of Communication of the Treasurers Expectations ....112
Chapter Summary .........................................................113
5. QUANTITATIVE DATA ANALYSES AND INTERPRETATION ........116

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LIST OF TABLES

1. Comparison of Presidents’ and Treasurers’ Perceptions for Past Roles........ 82
2. Comparison of Presidents’ and Treasurers’ Perceptions for Present Roles..... 84
3. Comparison of Presidents’ and Treasurers’ Perceptions for Future Roles...... 85
4. Comparison of Presidents’ and Treasurers’ Perceptions for Past Responsibilities ................................................................................................................................. 88
5. Comparison of Presidents’ and Treasurers’ Perceptions for Present Responsibilities ................................................................................................................................. 89
6. Comparison of Presidents’ and Treasurers’ Perceptions for Future Responsibilities ................................................................................................................................. 91
7. Rankings of Past, Present, and Future Roles by the Presidents.................. 120
8. Rankings of Past, Present, and Future Roles by the Treasurers .................. 121
9. Rankings of Past, Present, and Future Roles by the Executive Board Members ................................................................................................................................. 122
10. Rankings of Past, Present, and Future Responsibilities by the Presidents ...... 124
11. Rankings of Past, Present, and Future Responsibilities by the Treasurers ...... 125
12. Rankings of Past, Present, and Future Responsibilities by the Executive Board Members ................................................................................................................................. 126
13. Survey Questions Relating to Roles .......................................................... 128
14. Student-Newman-Keuls Test for Past Roles as “Yes-Man” ....................... 129
15. Rankings of Past Roles for the Three Individual Groups ......................... 131
16. Rankings of Present Roles for the Three Individual Groups ..................... 132
17. Rankings of the Future Roles for the Three Individuals Groups ............... 133
18. Total Group Listing of Write-In Treasurer’s Roles for Past, Present, and Future .......................................................... 134
19. Survey Questions Relating to Responsibilities ........................................ 136
20. Student-Newman-Keuls Test for Accountant/Bookkeeper ...................... 137
21. Student-Newman-Keuls Test for Inform the President .......................... 138
22. Rankings of the Past Responsibilities for the Three Individual Groups ......... 139
23. Rankings of the Present Responsibilities for the Three Individual Groups ..... 141
25. Total Group Listing Write-In Treasurer’s Responsibilities for Past, Present, and Future .......................................................... 143
26. Survey Questions Relating to Treasurer’s Relationship to the President .... 146
27. Student-Newman-Keuls Test for Enhancing Working Relationships ........ 147
28. Individual Group Means for the Treasurer’s Relationship to President ........ 149
29. Survey Questions Relating to Treasurer’s Relationship to Executive Board ... 150
30. Student-Newman-Keuls Test for Changing Relationships With Board ...... 151
31. Student-Newman-Keuls Test for Execution of Board Directives .............. 153
32. Individual Group Means for the Treasurer’s Relationship to the Executive Board ........................................................................ 153
33. Survey Questions Regarding the Communication of Treasurer’s Roles, Responsibilities, and Relationships ........................................ 155
34. Student-Newman-Keuls Test for Clearly Defined Role in Conference ....... 156
35. Student-Newman-Keuls Test for Clearly Defined Responsibilities in Conference .................................................................................. 156
36. Student-Newman-Keuls Test for Understanding and Working Knowledge of Roles ........................................................................ 158
37. Student-Newman-Keuls Test for Understanding and Knowledge of Responsibilities ............................................................................. 159

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38. Student-Newman-Keuls Test Understanding and Knowledge of Relationships ................................................................. 160

39. Chi-Square Table for the Communication of Roles, Responsibilities, and Relationships ........................................................................................................... 163

40. Survey Questions of Variances in Conferences .................................................................................................................. 166
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CHAPTER ONE
OVERVIEW OF THE STUDY

Introduction

The fundamental purpose of this study is to identify and explain the expectations and perceptions that Seventh-day Adventist local conference presidents, treasurers, and executive board members have pertaining to the position of the Adventist local conference treasurer. Treasurers in Adventist local conferences occupy positions that function in a similar fashion to chief financial officers in other not-for-profit and for-profit organizations.

The chief financial officer (CFO) represents the highest level of fiscal leadership and financial management service in the business sector. As a member of the organization's executive leadership and management team, the CFO occupies a critical position in today's global society. In response to large corporate failures, changes in human lifestyles and living conditions, and the demand for greater accountability, the roles, responsibilities, and relationships of CFOs are changing. According to Goldstein (1997), “Twenty years ago, many CFOs were expected to know about finance and be able to report financial results accurately and in a timely way. Now they have to understand the business intimately and be an equal partner with the business manager” (p. 46).

These changes present new challenges which require CFOs to focus more on adding value to their organizations (Randall, 1999). The philosophy of Value Based
Management is considered to be a vital management strategy that enhances the leadership capacity of financial officers (Condon & Goldstein, 1998). CFOs and financial leaders in organizations are expected to create strategies that improve the value of the organization to its shareholders and stakeholders (Frigo, 2003; Pruzan, 1998). A key component to the success of Value Based Management is getting the employees to develop an ownership mentality (Martin & Petty, 2001). This philosophy is also applicable to conferences where the treasurers are expected to add value for the stakeholders of the conference as they strategize to become exemplary in the criteria shared by experts in higher organizations of the Adventist church (Pruzan, 1998; see Appendix B for Exemplary Conference Criteria Listing).

Changing times in the CFO’s world have resulted in changing expectations. But what happens when job expectations change? Understanding expectations at work is critical for employee satisfaction and retention in the work environment (Buckingham & Coffman, 1999). This statement regarding expectations influences every employee in the organization at all levels.

This study investigates the work of treasurers in local conferences in the North American Division of Seventh-day Adventists specific to the treasurer’s role, responsibilities, and relationships. The position of treasurer in the local conference is similar to the position of the chief financial officer in other institutions of profit and non-profit operations. Just as CFOs in academia, business, health care, and other industries are responsible for the financial leadership in their respective entities, the North American Division Working Policy (2001-2002) declares that “the treasurer shall be responsible for providing financial leadership to the organization” (p. 144).
Background to the Problem

The roles and responsibilities of the chief financial officer have changed over the last 25 years. A shift has occurred from traditional accounting and financial duties to include value-added services as the financial leader and company expert. Critical change areas targeted by CFOs include planning and administration, analysis and feedback, and being active within the organization's constituencies (Bruce, 2002; Ewing, 1998; Krell, 2002; Ward & Armor, 1992).

Changes in global societies continue to have a dramatic impact on world-wide businesses operating in the 21st century where environmental forces such as globalization, computer technology, Internet usage, expanding trade issues between nations, and changes in consumer demands and expectations have resulted in increased speculation and uncertainty among business leaders (Barton, Shenkir, & Walker, 2001). In managing their organizational environments, treasurers perform similar tasks to CFOs in the corporate sector as they consult with their presidents and CEOs regarding financial matters and other organizational concerns, as well as provide financial information and reports to the executive board on matters affecting the total operations of their organizational entities.

Since 2001, the position of the chief financial officer has been targeted because of the financial collapse of one of America's largest corporations, Enron. Independent analysis and investigation of Enron indicated significant problems with the accounting and financial reporting (Barboza, 2002; Fink, 2002). To avoid a similar fate that occurred at Enron, businesses in corporate America are refining their CFO recruiting practices, and are examining the work of their CFOs more closely (Yung, 2002).
Financial leaders of today occupy many roles and responsibilities that appear to be the same in private and public industries and organizations (Dresner, 2000). These roles are critical in the successful management of their company’s financial tasks and decision-making strategies (Barton, 2001; Jorgensen, 2001; Richart, 2001). It is also essential for organizational leaders to clearly articulate and communicate their CFO's expected evolving roles, and to identify their responsibilities that are alleged to be "increasingly fluid" (“The CFOs New Mission,” 2000, p. 17).

Expectations of CFOs range from thinking about how their financial leadership will impact the future path of their organizations, to advising and supporting the CEO and Executive Board in the context of exemplary competence and credibility (Gray, 1998; Mermigas, 2001; Milligan, 2001; Millman, 2001). As governmental regulations affecting the CFO and business financial reporting continue to increase due to large business failures such as Enron and WorldCom, the role of the CFO will continue to evolve. A lack of understanding by the CEO and executive board pertaining to federal regulations and changes in financial accounting standards impacting the CFO may lead to conflicts in work expectations, relationships, job dissatisfaction, and eventual separation, if expectations are not clarified. Doody (2001) stated:

A recent comment made by a health system CEO about his organization’s search for a senior finance executive demonstrates perhaps the most sweeping change in the role of a CFO: “We want someone who has a top-line mentality. It’s not enough anymore to focus on the bottom line. New or expanded sources of revenue are essential to our survival and growth, and our new CFO must have that perspective.” The CFO who emphasizes revenue growth can infuse energy into a flagging organization by ensuring that there is sufficient funding to maintain stability and promote development. (p. 90)

The evolving roles of the chief financial officer have significantly increased in importance as a result of large business failures and increased governmental regulations.
(Banham, 2003). For instance, there has been a reinvention of a new breed of CFOs that are more focused on implementing best-practices in financial leadership in critical areas such as formulating strategies and direction, providing decision support, creating value, and supporting the CEO (D’Arcy, 1996; Frigo, 2003; Holliday, 2001; Martin & Petty, 2001; Yung, 2002;).

Along with the “changing roles” and “expectations” of CFOs is the need for CEOs, presidents, and organizational leaders to establish and articulate “how” the CFO’s roles and responsibilities are defined. This understanding of expectations and goals along with relationships should be communicated among the leadership team in order to facilitate and enhance organizational success prior to the CFO joining the company (Cardillo, 1998).

**The Adventist Context**

The Adventist church is organized worldwide into a hierarchical system consisting of the General Conference (GC), which has jurisdiction over the entire world church; 13 divisions comprising worldwide territories of which the North American Division (NAD) is one; and unions and conferences located throughout the world field.

Treasurers in local conferences serve as members of the administrative leadership team functioning as executive officers of the conference and association. Similar to CFOs in other organizations, some vital responsibilities of the position include the analysis and management of financial operations, preparing and communicating financial strategies, facilitating legal compliance and support, and maximizing stakeholders’ interest and value (Calnan, 2001; Copeland, 2001; Heffes, 2001).
However, differences exist in how the expected roles, responsibilities, and relationships of the treasurer are perceived and as they are defined and communicated by the Adventist organization in comparison to other business entities related to “financial leadership.” The North American Division Working Policy (2001-2002) identifies “financial leadership” in terms of accounting and managerial functions such as:

- receiving, safeguarding and distributing all funds in harmony with the actions of the executive committee, remitting all funds to the union/division/General Conference (organizational entities) in harmony with the Division Policy, providing financial information to the president and to the executive committee, and furnishing copies of the financial statements to the union officers. (p. 144)

However, “financial leadership” in this changing business and global society, as the literature reflects, is defined in terms of partnering, decision-making, visioning, modeling, strategizing, directing, leading and managing change, delegating, mentoring, building and establishing relationships, and creating and adding value to their organization. Less emphasis is placed on the CFO performing the traditional accounting, managing, and reporting than is reflected in the North American Division Working Policy statements.

In some conferences and related institutions in the Seventh-day Adventist Church the treasurer may carry the title of chief financial officer, thereby functioning under both titles while performing the same role and responsibilities as the financial administrator and leader in the organization. This occurrence is primarily because conferences have evolved and expanded their services in some areas comparable to those in the corporate arena.

The position of the treasurer serving in the Seventh-day Adventist Church is changing as a result of some major contributing factors: the explosion in membership...
growth resulting in re-engineering in organizational designs; a re-focusing of mission and purpose; the accumulation of assets in properties, plant, and equipment; and the allocation and management of fiscal resources. The visible establishment of the Seventh-day Adventist church is reflected in its diversity of institutions. These institutions include churches, schools, colleges, and universities, health care institutions, humanitarian services, and publishing associations.

**Self as the Research Instrument**

The following story captures my “lived experience” as a treasurer and chief financial officer whose encounter with an organization was frustrated by the lack of clear work expectations.

I had been elected to the position of conference treasurer about 3 weeks prior to my first executive committee meeting without any foreknowledge that a change was coming. No one had asked me how I felt about the change, neither had I been interviewed nor dialogued with regarding my feelings, interests, qualifications, or ideas related to the prospect of assuming the new role.

However, I found myself in the position of treasurer. Perhaps, due to my prior experiences in the department, it was felt that no orientation was necessary. I received no instruction, manual, or documents regarding my role, responsibilities, and relationships as treasurer.

About 3 weeks passed, and it was time for my first executive committee meeting. I soon discovered that the challenge of leading an organization financially is an awesome task, especially when the resources needed to fulfill the mission of the organization are not as plentiful as one would desire. It was amazing how different the position looked
when one is not occupying the position, sort of like being an armchair quarterback playing the football game from the chair or couch at home rather than on the field during the game. Thinking, desiring, hoping, wanting, and wondering how I could make a positive impact on my organization, I stayed up most of the previous night preparing for the morning executive committee meeting. Because of serious financial difficulties, I planned to make major recommendations to the executive committee. The organization was challenged financially with major financial deficits, and the fiscal obligations at that time seemed almost insurmountable. In addition to improving the overall functional services of the treasury department, I had been elected to resolve the financial issues related to the fiscal operations of the organization.

The executive committee meeting that morning was filled with different agenda items that were, in my mind, not as important as addressing the financial issues of the organization. In the meeting, with rising tones and captivating non-verbal actions and displays, I communicated my sense of urgency as the treasurer of the organization. This perspective coming from me may have been more critical as treasurer, rather than as a member of the executive committee with the responsibility of needing to understand the bigger picture of the organization. What I thought would be an opportunity for Christian service and commitment to making a professional contribution in my organization became the beginning of an emotional rollercoaster. Sudden dips and turns, highs and lows, would seem to last for years. What surfaced in my experience appeared to be major conflicts in relationships, leadership philosophies, and expectations of the role and responsibilities of the treasurer pertaining to the perceptions of the president (CEO) and members of the executive committee.
I have often wondered how different my early experiences might have been as a treasurer and chief financial officer in my organization if I had been properly oriented to the position. Eventually, with much prayer, trial, and error, I adjusted and learned, while the conference continued to grow and achieve historical accomplishments even during the periods of intense change in the culture and climate of the organization. However, the position is still undefined as more individuals continue to struggle. The feelings of experiencing anger, frustration, anxiety, and loneliness exist for some as they wonder if they made a mistake by accepting the treasurer’s position while not having clearly defined expectations. Others may simply choose to resign and work for another organization where their role, responsibilities, and relationships in the organization are more defined.

This experience highlights what Merriam (1998) enunciates as “the first task, in conducting a qualitative study is to raise a question about something that perplexes and challenges the mind” (p. 57). It is evident from my brief review that there are problems in defining the expectations of the treasurer’s roles, responsibilities, and relationships and how the presidents (CEOs) and executive committee members perceive the position of the treasurer. It is important that the three groups mentioned in my phenomenon have an understanding of what is expected from the treasurer to ensure organizational efficiency.

As the researcher, I used research techniques that enabled me to interpret phenomena in terms of the meanings the participants’ expressed in the interviews conducted (McMillan & Schumacher, 2001). While engaging in my site visitations, I remained attentive to the participants, utilizing such skills as carefully listening to them share their experiences, and observing the surroundings of their environments (Rudestam
& Newton, 1992). Additional skills required were gathering and interpreting qualitative data with a tolerance for ambiguity, being sensitive, being a good communicator, and being detached from the study to avoid researcher bias (Merriam, 1998).

In my first interview with a treasurer I experienced how sensitivity issues surface, and what emotional effects they can have while conducting an interview. It was challenging for me as a conference treasurer to avoid bias and detach myself from personalizing the participants’ responses in this study. The sensitivity involved in the interview process not only impacted me but the participants also. Ray said: “I appreciate the interview. It helped me like you said or suggested to really think through. Uh, it reminded me of things. So I appreciate this. This is good for me too. This was healthy.” Ken commented, “I’m glad you are doing the study, and I’m happy to be a part of it.” My role in collecting data reflected “disciplined subjectivity” which involves “the researcher’s self-questioning and use of personal experimental empathy in data collection” (Erickson, 1973 cited in McMillan & Schumacher, 2001, p. 411).

**Statement of the Problem**

In a climate of increased globalization and technology, job expectations for CFOs are changing from an emphasis on accounting to strategic business partners. Changing expectations of CFOs have resulted in changing skills needed to handle the new challenges encountered in this global society. While it has been known that “CFOs have traditionally held a pivotal position in corporate America” as financial leaders, their position in local SDA conferences is defined more in terms of financial managers in the governing NAD policy with less clarification of role expectations and how those role
expectations are communicated by the presidents and executive boards (Yung, 2002, p. 1H).

The Adventist system continues to define the function for the conference treasurer with policy statements emphasizing accounting, managing, and reporting of funds. In lieu of the evidence of evolving roles, responsibilities, and relationships of CFOs in non-Adventist organizations, has the job of Adventist treasurers changed? Is there a “tacit” knowledge about how treasurers do their work? Are the perceived expectations for treasurers and their work similar to that of the presidents and executive committee members? Depending upon agreed expectations, the treasurer may find himself/herself in a culture of conflicting expectations.

**Purpose of the Study**

The purpose of this study was to identify and explain the expectations and perceived roles, responsibilities, and relationships of the treasurer from the perspectives of treasurers, presidents, and executive board members in Seventh-day Adventist local conferences in the North American Division of Seventh-day Adventists.

**Research Questions**

In order to carry out the purpose of this study answers were sought for the following questions concerning the position of the treasurer.

1a. In what ways have the past, present, and future roles and responsibilities of the treasurer as perceived by presidents, treasurers, and executive board members changed?

1b. Is there congruence between the perceptions of the presidents, treasurers, and
executive board members as they relate to the way the roles, responsibilities, and relationships of the treasurer have changed?

2. Is there congruence between the perceptions of the presidents, treasurers, and executive board members as they relate to how the roles, responsibilities, and relationships of the treasurer are communicated?

3. Do the roles, responsibilities, and relationships of the treasurer vary by conference due to differences in conference personnel, membership size, location, and financial resources?

**Overview of Methods**

The design of this research consisted of a mixed-methods study utilizing a sequential exploratory strategy of qualitative and quantitative procedures. The collection of data involved selecting four exemplary Adventist local conferences and interviewing their presidents and treasurers. Data were also recorded from observations of the conference executive board meetings. The interview protocol transcripts from the meetings with the presidents and treasurers were used as a direct basis for the survey questionnaire. Survey questionnaires were then mailed to every conference president, treasurer, and five randomly selected board members in each of the 57 conferences in the North American Division. The responses received are reflected in the analysis and results of this study.

**Rationale for the Study**

With assets in the billions of dollars being managed by conference treasurers, a clearer understanding of the treasurer's roles, responsibilities, and relationships to the
president and executive board is needed. The constant change in business and
governmental expectations that influence and regulate non-profit and for-profit entities
has a significant impact on the well-being of the Adventist organization.

In addition to the accounting and managerial policies outlined by the NAD and
the GC for the treasurer, specific guidelines for conferences could be developed that
reflect changes in the financial leadership of conferences. This will help to ensure that
the most qualified person is selected to occupy the position, and that expectations of the
position are understood and realized by the president and executive board. This will be
consistent with global business practices and societal expectations that are constantly
changing as evidenced in the evolving roles, responsibilities, and relationships of CFOs
in other sectors of business industries and organizations.

“When recruiting a CFO a company should be clear about what kind of candidate
it wants” (“How a CFO Can Graduate to CEO,” 1999, p. 13). It is therefore very
important that the roles, responsibilities, and relationships of this position be clearly
understood by the conference president and executive board in order to ensure that the
right individual occupies the position and that there is a common understanding of the
expectations of the treasurer throughout the organization. This accord results in deeper
levels of job satisfaction.

This study is formulated to do what McMillan and Schumacher (2001) narrate “to
describe and explore and to describe and explain” (p. 397) how the Adventist conference
treasurer functions in the areas of roles, responsibilities, and relationships.

**Importance of the Study**

This study is important because the treasurers' roles, as CFOs, are changing –
the roles of CFOs appear to be changing in the corporate world. This study provides in-depth analysis, awareness, and information of the expectations of the position of the local conference treasurer in the Adventist Church and how those expectations are communicated. No prior research pertaining to this area has been conducted in the Adventist Church organization. Results from this study will provide an additional professional resource for continuing the dialogue on the clarification, definition, and documentation of the roles, responsibilities, and relationships of conference treasurers in the North American Division from a practical perspective.

The importance of the position of the treasurer in managing billions of dollars in organizational assets impacting the lives of millions of members and over a century of work as a church cannot be overemphasized. Therefore it is vital that treasurers, presidents, executive boards, and executive management have a close working relationship and regular communication to prevent undesirable financial conditions from impacting the financial statements (Seabrook & Myers, 1996).

This study will also serve as a valuable reference to educate individuals aspiring to the position of the treasurer. Conference presidents and executive boards entrusted with the responsibility of assigning or electing a treasurer will greatly benefit from acquiring a greater understanding of the roles, responsibilities, and relationships of that position. This is congruent with Sternberg’s (1981) statement that “implications of the study have to do with how the findings of one’s dissertation might be used practically” (p. 97).

**Definition of Terms**

For the purpose of this study the following definitions were formulated:
Adventist(s): Seventh-day Adventist (SDA) Church.

Executive Board/Executive Committee: The governing board/committee that functions as the primary authoritative and decision-making body for the conference/organization.


General Conference of Seventh-day Adventists (GC): Consists of 13 divisions around the world with the primary responsibilities of leading the church throughout the world, fielding all aspects of its total operations for mission, ministry, organizational policies, purpose, and service as a denomination.

Local Conference: Consists of members organized into churches defined by geographic boundaries of given state(s) or provinces. The conference provides administrative leadership, direction, and support in addition to other services to those churches in its boundaries and represents the legal body of their existence and purpose.

North American Division of Seventh-day Adventists (NAD): Consists of nine union conferences and provinces, which produce resources for the local churches, and also provides leadership and support for all its subsidiaries in its territory.

President/Chief Executive Officer (CEO): The leader and chief administrator of the conference/organization and also chairperson of the executive board.

Roles: The images of “who” the financial leader (CFO, treasurer, etc.) is within the scope of the position that is occupied.

Responsibilities: The assignments, duties, functions, or tasks that the financial leader (CFO, treasurer, etc.) is responsible for within the scope of the position such as...
managing the accounting functions, presenting the finance reports to the board, and advising the president on critical financial issues affecting the organization.

**Relationship:** A connection, association, or involvement between persons, people, etc. (*Random House Webster's College Dictionary*, 1997, p. 1097).

**Stakeholders:** Employees, members, subsidiaries, vendors, and other entities related to or affected by the Adventist organization.

**Treasurer/Chief Financial Officer (CFO):** The financial leader of the conference/organization and its related financial function and services.

**Union:** Comprised of local conferences defined by geographic boundaries in given states and provinces. There are nine union conferences in North America, and unions provide coordination, leadership, and operating support to local conference entities.

**Limitations of the Study**

This study was limited to the responding conference presidents and treasurers who were selected for in-depth case study analyses using interviews and site observations, as well as conference presidents, treasurers, and executive board members who were sent survey questionnaires.

Two primary factors could have resulted in restrictions in the study: (a) changes in the individuals occupying the positions of treasurer, president, and board member prior to the completion of the data collection process, and (b) a lack of participant disclosure or response to requested information (Rudestam & Newton, 1992).
Delimitations of the Study

This study included all 57 conferences in the North American Division except for the Southwest Region Conference. This conference was excluded from the research because the author of this research, at the time of this investigation, was the treasurer of that organization and member of the executive board.

Assumptions

1. Adventist conferences that have exemplary practices can be identified.

2. The treasurers, presidents, and executive board members have a basic understanding of the defined terms and have a working knowledge of what they meant as relating to this study.

3. The treasurers, presidents, and board members interviewed and surveyed in this study have responded honestly to the interview and survey questions.

4. This study was conducted in an ethical manner according to the principles and guidelines specified for research.

5. The terms defined for the purposes of this research are consistent throughout the study.

Chapter Summary and Dissertation Outline

Chapter 1 provides a brief introduction into the background of the problem regarding the need for a study to clarify and communicate the expectations of roles, responsibilities, and relationships of the conference treasurer with the president and executive board members. Chapter 2 focuses on the review of the literature related to the position of the chief financial officer in the organizations representing diverse entities.
The financial development of local conferences in the Seventh-day Adventist Church is presented. Chapter 3 discusses in depth the methodology that was followed in the research study. Chapter 4 highlights the analysis of qualitative data reflected in the experience of participants in an exemplary conference. Chapter 5 presents the analysis of quantitative research pertaining to the survey data collected. Chapter 6 summarizes the findings and implications of the study and offers recommendations for further studies relating to the research conducted.
CHAPTER TWO

REVIEW OF RELATED LITERATURE

Introduction

This chapter presents a review of the literature concerning the roles, responsibilities, and relationships of the chief financial officer. In many organizations, the CFO establishes the general financial demeanor of the company as they articulate their financial leadership in terms of financial philosophies and strategies (Katz, 1998). Literature pertaining to the position of the chief financial officer has been written in articles and journals spanning diverse businesses, industries, and institutions. While the services of each organization may differ, many of the roles, responsibilities, and relationships of the chief financial officer and treasurer are germane to all types of organizations.

This review is presented in four sections: Roles and Responsibilities of the Chief Financial Officer (CFO); Relationships of the Chief Financial Officer (CFO); Background and Qualifications of the Chief Financial Officer (CFOs); and Adventist Financial Officers Issues.

Roles and Responsibilities of the Chief Financial Officer

Titles referring to chief financial officers differ depending on the industry in which the CFOs serve. Some of the names often used are: chief financial officer, vice
president of finance, treasurer, business manager, controller, chief business officer, financial administrator, and minister of finance. With the diversity of titles spanning several industries, the nature of the CFO’s position is not as diverse as are the similarities due to the fact that they are considered to be the driving force in leading their organization’s finance team (Ewing, 1998).

An in-depth discussion of the roles and responsibilities of the chief financial officer is presented to provide a comprehensive view of the CFO’s position. This discussion is divided into two parts: Traditional Roles and Responsibilities of Chief Financial Officers; and How the CFO’s Roles and Responsibilities Are Changing.

Traditional Roles and Responsibilities of Chief Financial Officers

Traditionally the CFO was perceived as the bad guy bearing bad news in the company. CFOs were viewed as accountants who developed plans and compliance reports; and were often misunderstood by others in their organization (Katz, 1998; Lapovosky & McKeown-Moak, 1999; May, 2001; Millman, 2000; Vames, 1998). Previously, CFOs were able to experience success by acquiring the right skill set of accounting and finance from a technical perspective. Their responsibilities included the management of their company’s money in specific areas such as cash, borrowing and financing, investments, insurances, and risk management (Drucker, 1974; Hayes, 1999; Katz, 1997; Phillips, 1997; “The CFOs New Mission,” 2000).

Research studies regarding chief financial officers were conducted by Brava (2001), Peters (1999), Soroko (1997), Ferrell (1997), Idrees (1990), Ringquist (1990), and Setoodeh (1981). The majority of the studies documented the roles and
responsibilities of CFOs in academia. Ferrell’s study, however, pertained to a church organization.

Brava’s (2001) study involved chief financial officers of two institutions, A & B. He studied their roles and responsibilities in the development and implementation of the responsibility center management (RCM) in academic institutions. A major finding from Brava’s study revealed that the CFOs assumed different roles and responsibilities depending on the stage of the RCM process in their institutions.

Peters (1999) studied the roles of the chief business officers of small private colleges and universities. The findings included the confirmation from previous studies that those business officers have many roles and responsibilities in higher education. Peters (1999) noted that chief business officers were directly involved in the financial matters of the institution, and tended to delegate other tasks to their staff.

Soroko (1997) conducted research on the behavior of a female chief financial officer in higher education. This case study examined the leadership of a female chief financial officer (CFO) in higher education—a domain historically secured by male leadership. A secondary purpose of this qualitative study was to explore the CFO’s impact on institutional culture. The evidence seems to suggest that male and female chief financial officers interpret their roles differently. Soroko’s (1997) findings suggest that gender may influence a CFO’s interpretation of his or her role within the context of their profession and institution.

Ferrell’s (1997) study on the Baptist Sunday School Board looked at the emerging roles and responsibilities of the treasurer as the financial leader in the organization. Serving as Secretary-Treasurer, James L. Sullivan encountered a number of challenges
during his leadership tenure that required a plethora of skills, including visionary, financial officer, administrator, communicator, change agent, and human resource manager, to respond to the difficult times his organization faced. Some critical issues included a decline in evangelistic growth, increasing diverse constituency, and theological issues, as well as a polarization among Southern Baptists on the race issue. Other issues needing attention were the increase in geographical mobility of the churches, causing a decline in evangelistic growth and literature sales of the Sunday School Board. Prevailing social issues were the Vietnam War and the youth counter-culture movement known as the hippie movement. Sullivan was able to accomplish significant changes by restructuring the organization and bringing in several key people.

Idrees (1990) studied the role of the chief business officer (CBO) in selected higher education institutions of the Northeast. Idrees’s (1990) study found that fiscal and financial management duties were judged the most important functions of CBOs, with managing the budget as the most important. The results further indicated that the CBO’s role is changing, and minimal differences exist between the CBO’s functions in public and private institutions.

Ringquist (1990) conducted a study of chief financial officers at large, 4-year public colleges and universities and found that CFOs were primarily responsible for accounting, finance (excluding budget development), and general service functions. Respondents also indicated minor or no CFO responsibility for business services (except bookstore functions). CFO board involvement was also perceived as less than that of presidents, but equal to provosts, and more than that of other vice presidents.
Setoodeh (1981) performed a study of the position of the chief financial officer in higher education institutions. This study was concerned with determining the role, responsibility, qualifications, and changing trends regarding the position of the chief financial officer in higher education institutions as perceived by presidents and chief financial officers. Some critical results from the study established that the chief financial officer had more influence on key financial decisions than other senior administrators, and that the position had increased in prestige and importance.

How the CFO’s Roles and Responsibilities Are Changing

A world-wide business study involving the perceptions of the past, present, and future roles, responsibilities, and relationships of CFOs indicated that changes had occurred from managing accounting and finances to providing leadership and partnering with the CEO (PricewaterhouseCoopers, 1999). While the CFO’s role had experienced change over the years, the responsibility to maintain the company’s financial stability remained constant (Krell, 2003; Mermigas, 2001).

According to Drucker (1992), the office involving financial management in business organizations, profit and not-for-profit entities, has always required fiscal managers to process and report the business activities of the company to the chief executive officer and board. This reporting process has facilitated the comparative analysis of business strategy with the company’s mission which is crucial for organizational effectiveness. CFOs’ roles and responsibilities to their CEOs and boards along with other changes in the global business sector, such as increased governmental corporate regulations, have also continued to make the CFO’s position more challenging (Calnan, 2001). With the emergence of American businesses and industries in domestic
and international markets for much of the 20th century, the CFO’s position grew in importance. In the early 1980s as the result of growing financial markets, and by the 1990s, the CFO’s position had risen to executive status in companies throughout America primarily due to their expert knowledge of how companies could grow (Vames, 1998; Yung, 2002).

The trends of business growth and activity continued in the business areas as well as other service industries. For instance, in 1986 the US Government conducted a study called “Sound Financial Reporting in the US Government: A Prerequisite to Fiscal Responsibility.” The results of that study found that a lack of accountability caused by inadequate information can help produce a fiscal crisis in governmental agencies. To address their concerns, the federal government, in 1990, passed the CFO Act that mandated that all of its large agencies were required to have a CFO who possessed the necessary credentials to provide the financial leadership, to produce auditable financial statements, and to manage the agency in accordance with the accepted accounting principles regulating the agencies. Prior to 1990 there were very few CFOs in governmental agencies, minimal financial controls, and no appreciation for financial leadership (Dresner, 2000).

Changing roles and responsibilities have impacted changes in the skills that are needed by CFOs to lead their organizations. For example, in prior years the top three critical skills that CFOs identified in importance were: knowing accounting and finance, having business experience, and being creative and problem solving. That has evolved, however, to being creative and problem solving, knowing accounting and finance, and working as a team member (PricewaterhouseCoopers, 1999). The use of computer
technology has also become a vital instrument for CFOs in leading their organization in this century of increasing competitive business from a global perspective (Stewart, 2000; Zorko, 2001).

The September 11, 2001, terrorist attack on the United States has also necessitated that financial leaders and business insurers meet on a regular basis to reassess the impact terrorism had on their organizations and the organizational stakeholders (Ceniceros, 2001; Vames, 1998). The events pertaining to September 11 also contributed to the changes in the expectations of CFOs in other facets of their positions which required greater and faster adaptability in the integration of business strategies and the management of internal and external financing. CFOs are also expected to diversify their organization’s financial resources, make tougher decisions, and incorporate financial discipline (Barsly & Jablonsky, 2000; Bedell, 2000; Leone, 2002; Ripepi, 1995).

The paradigm shift of the CFO’s job has increased the influence of CFOs inside their organizations among the departments, executive boards, and stakeholders, as well as outside with Wall Street entities (Calnan, 2001; Millman, 2001; Piturro, 2001; Randall, 1999; Vames, 1998). This increase in CFOs’ influence has resulted in them becoming a more dominate force in their organization as the controller of their company’s financial resources (Bruce, 2002; Yung, 2002).

Some key responsibilities of CFOs involve restructuring their departments, assisting in research and development, keeping managers focused on the company goals, and protecting their company’s assets (Azhir, 2001; Brewis, 1999; Corey, 2000; Zeune, 2001). Emerging CFOs of the present and future are tending to focus their intellectual
resources on financial modeling concepts and ideas rather than the traditional view of administrating accounting rules and regulations (Ward & Armor, 1992).

Chief financial officers who are committed to fully developing their financial leadership and management qualifications add enormous value to their organizations (Tully, 1995). These CFOs acquire the highest level of professional success that the position employs, as business practice in the 21st century continues to evolve and redefine itself into new areas of service and technology. These CFOs provide leadership that demonstrates an enormous level of financial competence and necessitates them being fully engaged in every aspect of their organization (Ewing, 1998).

In an article titled “The Five Word CFO Job Description” (2000), there were five essential responsibilities identified that are critical to the operations of CFOs. The responsibilities were listed as: (a) Count (are financial statements accurate, timely, and useful?); (b) Control (strategic financial planning, budgeting, and monitoring); (c) Create Capital (managing cash, borrowing money, etc.); (d) Counsel (executive management teams, boards, etc.); and (e) Contribute (community involvement, etc.) (p. 29).

The roles and responsibilities of the chief financial officer in organizations may also be influenced, as discussed below, by organizational size and structure, financial stability, and reporting practices to the chief executive officer and the executive board.

**Influence of Organizational Size and Structure**

CFOs are influenced by the size and structure of organizations resulting from increasing complications reflected in larger, multinational companies and global entities in areas pertaining to, but not limited to, treasury, activity-based management
performance management, finance, and business partnering (Krell, 2002; PricewaterhouseCoopers, 1999).

For instance, the CFO in a multi-billion dollar corporation enables an individual aspiring for corporate leadership to work as an apprentice acquiring valuable exposure. This experience better prepares the individual being mentored for a future position in financial leadership to handle the challenges and responsibilities of the position (Stern & Shachtman, 1990). The abilities of the chief financial officer to handle and manage the fiscal operations of the corporation may also be in direct proportion to the revenues and financial liabilities of the organization, its size and structure, and its capacity to respond to its obligations. The more complicated and larger the organization from an operational perspective, the more organizational structuring the CFO will need to facilitate the collection and reporting of accurate and timely financial information to key stakeholders (Krell, 2002).

**Influence of Organizational Financial Stability**

Financial stability relates directly to the financial health and solvency of the organization and the roles of the CFO as the financial leader and member of top management in the organization. Failures of large corporations have taught the business and investment community, and the nation at large, that the financial instability of an organization can have a significant adverse effect on the leadership actions of the CEO and CFO, with legal ramifications.

Companies have had to reassess their operations from a capital and investment perspective due to the changes in the economic society resulting from the September 11, 2001, terrorist attacks in the United States of America. The financial position of an
organization is reflected in its financial statements in terms of its assets, liabilities, and owner’s equity and/or fund balance depending on the non-profit or for-profit status of the organization. The ability of an entity to meet its financial obligations in a timely manner on a short-term and long-term basis is vital to the financial health and longevity of the organization. The expansion of the global economy and markets has resulted in more business competition for customers and services.

However, the terrorist attack on the United States also resulted in changes in the relationships between businesses and insurance companies. Chief financial officers and financial leaders are required more than ever before to develop insurance strategies with their business insurance partners to manage their risk exposure as it pertains to their organizations (Brannen, 2002). This issue of providing adequate business insurance protection will continue to be a major challenge for CFOs as well as a costly venture for organizations as they continue to adjust to changing policies and regulations to combat terrorism.

**Influence of Organizational Reporting Practices and Technology**

Chief financial officers reporting practices in regard to changes in accounting standards and regulations directly impact the decisions made by CEOs and board members pertaining to their organizations. Efficient and effective leadership in not-for-profit and for-profit entities necessitates that financial leaders communicate financial information ahead of time that facilitates the executive leadership’s ability to successfully respond to crucial situations (Benson, Glazer, & Jaenicke, 1995; Drucker, 1992; Gray, 1998). The federal government has also recognized the need for financial reform with its
agencies reporting practices by requiring accurate, timely, and relevant financial
information from their financial leaders (Reason, 2002).

The passing of the Sarbanes-Oxley Act of 2002 has made a profound impact on
how corporations account and report their business activity. CEOs, CFOs, and corporate
boards have all been required to comply with the policy requirements of this new
legislation. For example, corporate boards are required to be more independent and
knowledgeable of their organizations and more involved in corporate management, and
CEOs and CFOs are required to certify the accuracy of sections in the financial reports
regarding financial experts and codes of ethics (Osterland, 2002; Reason, 2003).

However, despite the government’s proactive attempt to restore confidence
among the public sector in the operations of large corporations, their legislature of
accounting practices in the form of the Sarbanes-Oxley Act of 2002 has not been widely
accepted by all business sectors. For instance, it has been expressed by some accounting
professionals and financial leaders that the compliance of these policies is more
combative and conflictive than useful and practical. Significant differences have
surfaced between CEOs, CFOs, governing boards, auditing firms, accounting regulating
agencies, and the government’s legislature body over the relevancy of the Sarbanes-

CFOs’ responsibilities are increasing in various industries and organizations
pertaining to a plethora of Finance-technology-related areas of accounting, auditing,
information systems, internet usage and technology, and taxation (Trombly, 2001;
Williams & Hart, 1999). For example, the reporting of financial statements to the chief
executive officer and executive board has been expanded from the traditional preparation
of statements using paper formats to the Internet. Used as a medium for reporting financial statements, use of the Internet will enhance the efficiency, communication, disclosure, and dissemination of business information in a more broad and rapid manner (Association of Financial Professionals, 2002; Leaky, 2002).

Financial reporting represents a summation of all the organization’s departmental financial activity, and the implementation of the Internet can make that information readily available to the stakeholders of the organization using Extensive Business Reporting Language technology (Brannen, 2003; Leaky, 2002). According to Drucker (1998), failure to present timely financial reports to the board has been a consistent trend in large business failures, and board members are the last to realize that problems exist. Whether reporting for profit or not-for-profit, there is no difference in reporting responsibilities.

Board members need to receive financial reports from CFOs and financial leaders in a timely manner to review the financial conditions of the organization for effective board governance (Yung, 2002). The primary reasons for these changes result from the problems associated with the collapse of one of the nation’s largest corporations, the Enron Corporation in 2002, and other large corporations. According to Leibs (2003) “companies will view Sarbanes-Oxley as a catalyst, making long-delayed upgrades to financial systems in order to meet the faster reporting times now mandated, and to give them greater confidence that the numbers their CEOs and CFOs are liable for are accurate” (p. 30).

In summary, the roles and responsibilities of chief financial officers have changed from the past when accounting and finance tasks were priorities, to the current emphasis
of partnering with CEOs and adding value to their organizations. Changes in the expectations of the global business community along with increased governmental regulations have significantly impacted how financial leaders communicate and manage their organization's financial resources. For example, corporate growth and world-wide expansion, the influence of the Sarbanes-Oxley Act of 2002 on CFO reporting, and rapid changes in technology has re-shaped what is expected of financial leaders. These factors have changed how CFOs relate to their CEOs and governing boards. The following section on relationships of CFOs will examine more closely the relationships of CFOs to CEOs and governing boards.

**Relationships of Chief Financial Officers**

The position of the chief financial officer necessitates and facilitates a wide spectrum of relationships within the context of internal and external stakeholders comprising the financial community that are impacted by the organization’s financial resources (Drucker, 1974; PricewaterhouseCoopers, 1999). A crucial component to the fulfillment of the organization’s mission is the chief financial officer’s relationship with the chief executive officer and executive board; both of which require a close working relationship with the CFO (Carver, 1997; Gray, 1998).

This literature is expanded to enhance the understanding of the CFO’s relationships. The following sections include these two discussion areas: Chief Financial Officers’ Relationship to the Chief Executive Officer and Chief Financial Officers’ Relationship to the Executive Board.
Chief Financial Officers’ Relationship to the Chief Executive Officer

In many organizations, the chief financial officer and chief executive officer serve together as executive officers of the organization; working together as a team; and supporting one another to achieve the goals, objectives, and mission of the organization (Cardillo, 1998; Hartman, 2000). Regardless of whatever differences may surface, as members of the organization’s top management and leadership team, it is essential to the well-being of the company for CEOs and CFOs to communicate and work together to maximize the value of the organization in all aspects of its operations and avoid having an adverse relationship (Krell, 2003; Millman, 2001).

Throughout industry and institutions, CFOs, treasurers, and financial leaders are generally knowledgeable of their advising and reporting duties to the CEO. In creating a workable chemistry, CEOs have looked for certain traits in a CFO such as having outstanding financial skills, being resourceful, and having interpersonal skills. Additional traits include possessing political awareness, being able to effectively participate in and lead teams, having the ability to think strategically and creatively, and being capable of thinking in terms of a macro and micro perspective. CFOs are also expected to know how to run the company for the best good of the company and not just for the financial good (Ford, 2000; Kroll, 1997).

Major corporate bankruptcies and failures have resulted in significant changes in how the government regulates corporations. For instance, the Securities and Exchange Commission now requires the chief executive officers and chief financial officers to personally certify, under oath, that their most recent financial statements of their organizations are complete and accurate if revenues exceed $1.2 billion (Fick, 2002).
These changes have required CFOs to sharpen their financial management skills to ensure that their organizations are in compliance with federal regulations.

As CEO and CFO relationships continue to evolve as the result of certification requirements on corporate financial reports by the Securities and Exchange Commission (Fink, 2002), there are instances where CEOs function in a leadership capacity where they exercise unlimited power and free-rein over the organization. Minimum restraint on the part of the governing board is exercised to bring the CEO into compliance with governmental policies, or into accountability with the stakeholders of the organization (Stern & Shachtman, 1990).

The existence of such a system as Stern and Shachtman (1990) describe can facilitate a tacit leadership system of executive officers that facilitates the potential holding of other executive officers accountable for actions, decisions, and directives to the executive board by the CEO that may not necessarily reflect an “administrative team decision” but a “compliant expectation of leaders” as members of the executive team. The CEO, in this scenario, would, in essence, be “controlling” the organization while the CFO is “expected” to provide “support” as a member of the executive team.

Chief Financial Officers’ Relationship to the Executive Board

The executive body that governs the organization is classified in different terms such as corporate boards, board of directors, board of trustees, board of regents, executive boards, and similar titles that may be assigned or recognized by the organization or industry. One major purpose for the existence of a board is to meet and handle the business of the organization (Carver, 1997; Drucker, 1967).
CFOs are responsible to provide the board with financial information and statements, present annual reports, enhance board governance, and comply with board directives (Drucker, 1992; Krell, 2003; Lapovosky & McKeown-Moak, 1999; Millman, 2001; Roberts, 1998). The distribution and presentation of financial information to the board enables the board to more effectively monitor the organization and make informed decisions (Gray, 1998; Osterland, 2002). Some executive boards will establish a finance committee to assist the treasurer and chief financial officer in the review of the organization’s financial operations in areas such as financial reports, operating budgets, and internal and external events that impact the fiscal operations of the organization. The finance committee may also be a recommending committee to the executive board, depending on the guidelines established for the purpose of the committee (Carver & Carver, 1996).

There are organizations where the CFO is not a member of the executive board. However, as the challenging trends in the global business society and economy continue to fluctuate, this will impact the composition of executive boards. The established need for clarification of financial reporting will continue to increase due to the recent bankruptcies and failures of large corporations. This condition will necessitate those organizations that do not have their CFOs as members of the board to add them to maximize their financial expertise as the financial leader (Livingston, 2000).

The constitution of boards and committees differs depending on the organization, industry, and geographical location (Drucker, 1974). Boards are essential to organizations as they provide truthful advice and counsel to corporate leadership, while functioning as an independent body while serving to secure stakeholders’ interest (Dell &
Freeman, 1999; Drucker, 1998; Fink, 2002; Lucus, 2002). In analyzing board structures and the effectiveness of boards, it is important to communicate with the board its work, objectives, and purpose, and to periodically review the effectiveness of the board (Drucker, 1992; Thomsett, 1989). Clarification of CFO and board expectations will facilitate effective working relationships.

In summary, changes in the expectations of stakeholders and government agencies relating to how organizations do business have facilitated the working relationships between chief financial officers, chief executive officers, and governing boards as partners and team members. CEOs and governing boards are looking to their CFOs to make sure that critical financial information impacting the organization is communicated in an accurate and timely manner. The qualifications and skills needed by CFOs to provide financial leadership and successfully manage the present and future challenges of the position are discussed in the following section on CFO qualifications, skills, and traits.

**Background Qualifications, Skills, and Traits of Chief Financial Officers**

The background qualification skills and traits of chief financial officers in organizations vary depending on the perceptions of the chief executive officer and executive board. Companies are looking to executive search experts for assistance in finding qualified CFOs, treasurers, and financial leaders to fill their company's needs (Krell, 2002).

Some critical skills that are considered necessary for CFOs to be successful include analytical adeptness, having effective oral and written communication ability,
being a strategic thinker, and possessing the composure and confidence to manage changing situations. Other necessary skills identified were being competent in business, finance, and technology; having pluck and speaking his/her mind, and managing interpersonal relationships. CFOs are expected to have team-building skills, and able to see the company’s big picture from a financial perspective in terms of the financial effects on the organization (Azhir, 2001; Ballein, 1997; Doody, 2000; Herrmann, 1995; Millman, 2001; Roub, 1993; Russis, 1999; Williams & Hart, 1999). Efficient and effective individuals occupying positions as CFOs, treasurers, and financial leaders are constantly seeking to expand their knowledge base of their company, improve their analytical capabilities, and develop their business acumen and interpersonal skills (Lapovosky & McKeown-Moak, 1999; Moriarty, 2001; Randall, 1999).

The role of the CFO will grow stronger, become more communicative, and continue to increase in importance as business organizations continue to undergo changes as a result of some negative and unethical financial reporting and accounting practices (Yung, 2002). New financial leaders, CFOs, treasurers, etc., in all sectors of business and industries will be challenged to accumulate in rapid time the competence and capability necessary to lead and manage the finances of organizations in this 21st century as change continues to transpire through this global society (Roub, 1993).

In summary, the qualifications and skills necessary for chief financial officers to be successful in performing their duties are germane to all industries and institutions. A strong command and competency in accounting and finance along with the ability to effectively communicate what the organization is experiencing financially are essential ingredients needed by individuals aspiring to be an effective CFO. The following section

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on Adventist financial officer issues will further explore developments that impact treasurers as financial leaders in Adventist local conferences.

**Adventist Financial Officers Issues**

For purposes of this study, the position of the local conference treasurer in the North American Division of Seventh-day Adventists is defined by the governing policies contained in the NAD and GC working policy books. The Adventist context in this chapter provides detailed perspectives of the NAD and GC policies of the treasurer’s position in the emergence of the local conference as an operating entity and business structure of the Adventist Church.

Local conferences of the Seventh-day Adventist Church, organized in 1860, have endured over 142 years of productive service as a nonprofit religious institution. “The religious denomination known as The Seventh-day Adventist Church had its rise about the middle of the nineteenth century” (Seventh-day Adventist Church, 1962, p. 933). The name Seventh-day Adventist “is based upon two of the distinctive beliefs they hold, namely, the observance of the Sabbath of the Scriptures, and the imminent, personal second advent of Christ” (Seventh-day Adventist Church, 1962, p. 933).

The Adventist church organization has experienced continued world-wide growth as a religious institution. Its primary service areas are evangelism and church growth, educational services in the elementary, secondary, college, and university levels, healthcare services including dietary reforms and hospital facilities, humanitarian services, and the printing and publication of books, magazines, and other materials.

With the establishment of its “first publishing house in Battle Creek, Michigan,” and the increasing growth of membership and churches, the need for accountability of the
organization's assets in terms of financial resources, properties, plant, and equipment necessitated the formation of the treasury in a more corporate structure. "In order to decentralize and distribute administrative responsibility, local state conferences are grouped in fairly large areas as a union conference with a union corps of officers" (Seventh-day Adventist Church, 1962, p. 934).

The term, local conference, was derived because as defined in the Adventist Commentary (SDA Church, 1962) "in some large states there are two or more of these conferences, and as a matter of convenience the term local conference has come into use" (vol. 9, p. 936). With the formulation of these local conferences, the position of the treasurer was instituted to manage the financial operations of that conference according to the denominational guidelines and policies of the Adventist church organization. Local conferences were organized in the Seventh-day Adventist church organization to manage the "general supervision of the churches and their work" (Seventh-day Adventist Church, 1962, p. 936). The Adventist local conference structure is similar to the managerial structure of many corporate entities where the system of higher levels of management and reporting is patterned after corporate headquarters, regional, district, and field services locations.

There is also a legal responsibility that governs the local conference in the operational functions of the organization. "The conference association or corporation serves primarily in a legal and trustee capacity," and the treasurer is normally responsible for the accounting and management of the organization's legal requirements and stipulations (North American Division, 2000-2001, p. 58).
The top management in the local conference is similar to those in other entities, for-profit and not-for-profit, consisting of executive officers who “shall be a president, secretary, and a treasurer” (North American Division, 2001-2002, p. 142). Treasurers serving in local conferences during these time periods and the years to follow play a key role in leading their organizations in similar fashion to their counterparts who serve in other for-profit and not-for-profit sectors.

As a recognized corporate entity, the Seventh-day Adventist church has had to adopt a flexible structure to facilitate the growth and mission of the church. In reviewing the structural system of accountability of the Adventist Church, the “local conferences/missions are responsible to the union conference/mission organization of which they are a part, and are administered in harmony with the policies which govern the union” (General Conference, 2001-2002, p. 53).

The following sections focus on the position of the local conference treasurer in the Adventist church and they are viewed in two parts: The Conference Treasurer: Roles and Responsibilities; and The Conference Treasurer: Relationships. Each part discusses and highlights the governing policies of the church as they relate to the treasurer’s position.

The Conference Treasurer: Roles and Responsibilities

One of the major roles of the treasurer in the local conferences is to provide financial leadership for the organization and to serve as one of the officers in the overall administration of the conference. This role, inherited in the election or appointment to the position by the conference constituents or executive committee, is non-inclusive of other roles that this position reflects.
The responsibilities of the local conference treasurer according to the *North American Division Working Policy* (NAD, 2001-2002) are defined as follows:

The treasurer shall be responsible for providing financial leadership to the organization which will include, but shall not be limited to, receiving, safeguarding and distributing of all funds in harmony with the actions of the executive committee, for remitting all required funds to the union/division/General Conference in harmony with the Division Policy, and for providing financial information to the president and to the executive committee. The treasurer shall also be responsible for furnishing copies of the financial statements to the union officers. (p. 144)

The *General Conference Working Policy* (GC, 2001-2002) attests, “The treasurer shall, in behalf of the corporation, sign all deeds, mortgages, powers of attorney, and annuity agreements, or other instruments of writing of similar characters and import” (p. 173).

The NAD policy focuses primarily on managing fiscal resources, but it does not provide guidelines for instructing or modeling the roles, responsibilities, and relationships that treasurers have to assume and perform in the local conferences. It states only what the treasurer is supposed to do in processing and handling funds and reporting information in compliance with the organization.

In the local conference, the treasurer “audits the books of the church treasurer within the conference, unless a regular auditor is appointed to that work” (*SDA Encyclopedia*, 1962, p. 404). One of the most important responsibilities in the position of the treasurer is the preparation of financial reports “in accordance with applicable denominational accounting manuals prepared by the North American Division” (NAD, 2001-2002, p. 510). The preparation and distribution of the organization’s financial statements are standard requirements for any institution that may be required to comply with Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing...
Standards (GAAS), or the accounting and auditing standards that govern the accounting profession and practices of all entities seeking compliance at the time of service.

In local conferences the method used for financial reporting is mainly transcribed via the auditing process to the board and governing body at the conference session. The *North American Division Working Policy* (NAD, 2001-2002) maintains, “Audited financial statements and auditor’s opinions on the financial statements are to be presented to conference sessions as a regular procedure when financial statements are read” (p. 95).

The accounting and finance practices of CFOs in businesses have continued to change from the past to the present. The newly established laws pertaining to the legal accountability of corporate CEOs and CFOs have been reflected in projected changes in the future for the CFO’s roles, responsibilities, and relationships. The NAD and GC policies pertaining to the roles, responsibilities, and relationships of the conference treasurers have encountered minimum or no change over the years. The policies continue to reflect the functional responsibilities of the treasurer and do not clarify the expanding and changing roles, responsibilities, and relationships of the treasurer that the business society is constantly encountering.

**The Conference Treasurer: Relationships**

The *North American Division Working Policy* (NAD, 2001-2002) declares, “The treasurer, associated with the president as an executive officer, shall serve under the direction of the executive committee” (p. 143).

In the local conference setting, the treasurer and president serve together as officers of the organization, and the treasurer serves as the financial advisor to the president on company matters. This relationship, however, does not define other
requirements and expectations that the treasurer may have of the president or what the
president may have of the treasurer.

The treasurer's relationship to the board, while a little more defined in the
corporate environment, has not been as clearly understood in the local conferences. The
working policies of the Adventist Church cite the treasurer's relationship to the board
from an approval and reporting policy. The NAD policy (2001-2002) designates that
"the treasurer, associated with the president as an executive officer, shall serve under the
direction of the executive committee. The treasurer shall report to the executive
committee of the conference after consultation with the president" (p. 143). However,
the NAD policy does not define the relationships between the two from the perspective of
what board members look for and expect from the treasurer as a business professional
and financial leader in the organization. Also, what should the treasurer expect from the
board in terms of understanding the relationships ascribed to the position?

Local conferences in the Seventh-day Adventist Church organization rely very
heavily on the executive board to fulfill the mission of the organization. In defining the
composition of the executive board membership in the local conference, the following
statement is recorded:

The executive committee (commonly referred to as the conference committee)
is composed of from five to nine members and it is elected at each session of
the conference. The president is a member of the committee and is the chair.
The ministry and laity of the conference are also usually represented on the
committee. (p. 405)

The memberships and composition of the local conference executive committee
will also vary depending on the articles and constitution that govern that conference
within the scope of the policies governing the institution at large as an organization.
In defining the board structure in the Adventist Church, the *North American Division Working Policy* (NAD, 2001-2002) states:

The board of directors or trustees (or comparable governing body if not a corporation) shall serve by appointment of the corporate membership, constituency or shareholder, who shall have the right to elect, appoint, or remove any member of the board. (p. 97)

Treasurers are members of the executive board as officers of the organization, and they are expected to make periodic financial reports, and “shall report to the executive committee of the conference after consultation with the president” regarding the financial affairs of the organization and other accounting and treasury matters of the board (NAD, 2001-2002, p. 143). The election process that local conferences are governed by may possibly create opportunities for individuals to be elected to the position of the treasurer who may not necessarily have comparable qualifications of individuals eligible for the position in the business sector.

Conferences that employ individuals to serve as treasurers who lack comparable qualifications to those in the business and corporate sectors may limit the individual’s capacity to fulfill the financial leadership and management “expectations” and “requirements” that pertain to the position. This possibility exists because minimum requirements such as educational background and/or professional certifications, practicum accounting, business and finance experience, and leadership and management exposure are critical for occupying financial leadership positions regardless of industry or institution. Documentation reflecting the “expectations” of the treasurer’s position may be utilized to minimize the risk of the selection of an unqualified candidate and facilitate the success of the individual selected.
The Adventist church organization makes provision for the treasurer to receive training upon the election or appointment to office by the union treasurer (NAD, 2001-2002, p. 40). However, additional information and instruction germane to the local conference may need to be provided within the scope of the desired personality traits, level of education, employment history, and professional accomplishments and certifications. These procedures may be useful because each conference has its own unique climate, culture, language, and style of leadership that requires specific skills and qualifications to respond to that organization’s expectations. Serious problems may occur when leaders try to fit a square box into a round hole. Results usually end in conflicts, failures, isolations, and separations.

In summary, the roles, responsibilities, and relationships of the treasurer have evolved since the organization of the first Adventist local conference in 1860. The Adventist system has become a world-wide, multi-faceted organization that requires its financial leaders to manage assets that range from thousands to billions of dollars. To facilitate the treasurer’s work, policies and guidelines are established in the NAD and GC working policy books. These policies highlight the accounting and financial duties of the treasurer such as receiving and disbursing conference funds, and also identifies to whom the treasurer is responsible to report financial information. A summary of this chapter on the review of related literature is highlighted in the following section.

**Summary**

A review of the literature representing a cross-section of professional fields and industries in the academic and business sector confirms that the position of the CFO has changed over the past few decades. One major evolution of change in the CFO’s position
has been the shift from being perceived as an accounting technician to a business partner with the chief executive officer.

Some other key factors facilitating the change in the roles, responsibilities, and relationships of CFOs include the increasing failures of large businesses in corporate America, and the increased governmental involvement in the regulations and standards of business. Evolving expectations from chief executive officers and board governance for CFOs to assume more leadership in the organization were also cited. The literature reflects that CFOs, as financial leaders, are influenced by the organizational size, structure, financial stability, and reporting practices and technology.

This section concludes with discussions on Adventist financial officers’ issues. The Adventist organizational policies and guidelines suggest that the roles of the treasurer are comprised more from a technical, accounting, and reporting perspective than from an emerging financial leadership and partnership basis that mirrors changes in the business society.
CHAPTER THREE

METHODOLOGY

Introduction

The purpose of this chapter is to explain the methods and procedures that were used in this study involving the position of the treasurers in local conferences in the North American Division of Seventh-day Adventists. This chapter discusses research design, data collection strategies, qualitative data collection, quantitative data collection, data analyses, validity, reliability, and generalizability.

Research Design

This study uses a “mixed methods research design” (Tashakkori & Teddlie, 2003, as cited in Creswell, 2003, p. 210). Creswell (2003) “defines mixed methods research by incorporating the definition that focuses on collecting and analyzing both quantitative and qualitative data in a single study” (p. 210). Other terms that are applicable used in relationship to conducting a mixed methods research design include integration strategies, synthesis, quantitative and qualitative research methods, multimethods, and multimethodology approaches (Creswell, 2003).

This study used a sequential exploratory design utilizing qualitative and quantitative methods. The qualitative phase of my study consisted of interviewing eight participants, (four presidents and four treasurers), from four exemplary
conferences that were identified by the presidents and treasurers of the NAD and union levels of the Adventist Church organization in North America. I conducted these interviews on site, and observed one of the board meetings at each site. I utilized the data collected and analyzed from the interviews and observations to formulate the survey questionnaires for the quantitative phase of my study. I mailed surveys to presidents, treasurers, and selected board members of 57 conferences. A 55% response rate was realized, and the results from both methods were triangulated to formulate conclusions.

Qualitative research utilizes words in contrast to the usage of numbers in the accumulation and analysis of data (Rudestam & Newton, 1992). Also, a critical component in the collection of data in a qualitative study involves interviews and observations of research participants (Davis & Parker, 1997). Creswell (2003), speaking about quantitative research methods, noted that quantitative research “employs strategies of inquiry such as experiments and surveys, and collects data on predetermined instruments that yield statistical data” (p. 18).

The research questions guiding my study were:

1a. In what ways have the past, present, and future roles and responsibilities of the treasurer as perceived by presidents, treasurers, and executive board members changed?

1b. Is there congruence between the perceptions of the presidents, treasurers, and executive board members as they relate to the way the roles, responsibilities, and relationships of the treasurer have changed?

2. Is there congruence between the perceptions of the presidents, treasurers, and
executive board members as they relate to how the roles, responsibilities, and relationships of the treasurer are communicated?

3. Do the roles, responsibilities, and relationships of the treasurer vary by conference due to conference personnel, membership size, location, and financial resources?

**Data Collection Strategies**

Data was collected in two phases: first, interviewing of participants, and second, mailing of survey questionnaires to the sample population, using the sequential exploratory strategy model as part of my mixed methods research design. The methods used in this exploratory strategy to collect the data involved phases of qualitative followed by quantitative with emphasis on the interview participant’s phenomenon (Creswell, 2003).

Data collection, according to McMillan and Schumacher (2001), “may be done with measurement techniques, extensive interviews and observations, or a collection of documents” (p. 9). However, other factors were also identified that could influence the study such as data collecting costs, decision types on the basis of evaluation, program size, and time necessary to conduct the evaluation and study (Posavac & Carey, 1997). It’s also important for the researcher, in the collection of data, to remain focused on the purpose for which the data are being collected regardless of the methodology used to collect the data (Sternberg, 1981).

**Qualitative Data Collection**

Merriam (1998) suggested, “Qualitative research is designed to inductively build
rather than to test concepts, hypotheses, and theories” (p. 45). Posavac and Carey (1997) conceptualized that “the single most distinctive aspect of qualitative research is the personal involvement of the evaluation in the process of gathering data” (p. 217).

Purposeful Sampling Process

The participants selected for the study consisted of presidents, treasurers, and executive board members of the local conferences in the North American Division. My purpose for this selection resulted from my interest to research a few conferences in depth that would generate detailed perspectives and insights from the participants regarding my topic (McMillan & Schumacher, 2001). This selected procedure resulted in a non-probability sampling approach which, according to Chien (as cited by Merriam, 1998, p. 61), is called “purposive,” and Patton (as cited by Merriam, 1998, p. 61) calls it “purposeful.” According to Pyrczak (1999), a “purposive sample is one in which a researcher has a special interest because its members have characteristics that make them an especially rich source of information” (p. 56).

In conducting this sampling approach, I was able to target key individuals as participants in the exemplary conferences for in-depth interviews who I believed were knowledgeable of the topic and would give me the best information (McMillan & Schumacher, 2001; Patten, 2000). Purposive sampling also required that I first establish the scope of the study and indicate the basis or criteria for the selection of the participants which constituted my sample (Pyrczak, 1999).

The method I implemented for the selection of the participants consisted of using “expert” treasurers and presidents from the division and union levels in North America. This approach involving presidents and treasurers from the division and unions
As the researcher, I selected the following process to identify the professional experts in the field pertaining to this study.

1. The treasurer and president of the North American Division of Seventh-day Adventists identified conference treasurers and presidents who exemplified and modeled outstanding professional roles and relationships in the form of exemplary conferences.

2. The treasurers and presidents in the union conferences identified treasurers and presidents in the local conferences in their territories who exemplified and modeled outstanding professional roles and relationships in the form of exemplary conferences.

3. Four conferences that were identified as exemplary from those listed in points 1 and 2 were selected for the study based on the following additional criteria:
   a. treasurers and presidents who were currently serving in the position
   b. executive board members who were currently serving in the position
   c. subjects who were willing to be a part of the study
   d. conference headquarters whose geographical locations were nearest the researcher.

In order to determine which local conferences were exemplary, I asked the experts serving as presidents and treasurers in the NAD and unions to select the conferences in their territories that they considered to be exemplary using the exemplary forms in Appendix D. They were also asked to share the criteria they used to identify exemplary conferences.
Some major criteria identified by the Union and NAD presidents and treasurers for an exemplary conference, of which 19 out of 20 leaders responded, resulted in a listing of 35 criteria areas (Appendix B). The following list represents the top criteria that resulted in at least a 25% participant response agreement. The list is ranked in order of the six highest percentages:

1. Financial Stability (68%)
2. Emphasis on Soul-Winning (42%)
3. Strong Administrative Team (clear goals and objectives) (42%)
4. Loyalty to Facets of Mission of Organization (37%)
5. On-Time Reporting (26%)
6. Develops an Atmosphere of Congeniality and Camaraderie (26%).

A commitment to confidentiality of the conferences identified by the experts was a critical element in receiving their responses. From the forms received, I selected the four exemplary conferences nearest my location that received at least one reference from an expert. A total of 43 conferences representing 74% (43 of 58) of the total were selected as exemplary from the survey participants of experts consisting of the NAD president and treasurer, eight union presidents, and nine union treasurers.

A critical element in the research process involving the selection of the participants and the sites is the belief expressed by McMillan and Schumacher (2001) "that human actions are strongly influenced by the settings in which they occur" (p. 16). The criteria used for selecting the participants was also vital along with factoring in the importance of having access to the exemplary conferences selected to interview and observe the participants (McMillan & Schumacher, 2001; Merriam, 1998).
In the selection of the participants, any potential harm or threats to their confidentiality as a result of their participation in the study had been given thoughtful consideration (Patten, 2000). The potential harm involved in the disclosure of the participant’s identity in the study pertaining to their comments, which may be viewed as offensive or controversial in their position or organization, was protected. To minimize the threat, I substituted the participants’ names and conferences from their statements to ensure confidentiality because of my knowledge of the possible effects any disclosure could have on the participants (Eisner, 1998).

On-site visitations and observations in the participant’s natural settings facilitated the study of the participants’ environment. I sought to understand as much as possible from the participant’s social phenomenon and perspective their perceptions pertaining to the topic of this study in the areas where they performed their professional services (McMillan & Schumacher, 2001).

**Interviews**

I conducted eight in-depth, face-to-face interviews with four treasurers and four presidents selected from four exemplary conferences for this study using the purposive sampling process described earlier. The purpose of utilizing this method of data collection was to capture the perceptions of the treasurers and presidents as they related to the roles and responsibilities of the treasurers, and their working relationship as officers in the conferences. The data enabled me to further clarify the problems related to this study and to answer the research questions by sharing the experiences of experts in this field.
As the researcher, my main purpose for conducting the interviews was to obtain expert information from the participants in the exemplary conferences (Merriam, 1998). Information from the participants in a study, Patton says (as cited in Merriam, 1998, p. 278), is what "is on someone else's mind." Conducting these interviews required me to "listen to what people have to say about their activities, their feelings, their lives" (Eisner, 1998, p. 183).

The interviewing approach that was utilized in this study with the treasurers and presidents was an interactive qualitative inquiry where the participants engaged in an in-depth, face-to-face interview with the researcher in their natural settings at the selection site (McMillan & Schumacher, 2001). The questions were formatted to avoid "yes" or "no" responses as I sought to understand the participants' perspectives in their life experiences and phenomenon as they relate to the study (Posavac & Carey, 1997, p. 222).

During the interview process, I used a tape recorder and note pad to record the conversations between the participant and me. The protocol questions for the conference treasurer and president are listed in Appendix C.

Observations and Field Notes

I visited the four exemplary conferences selected in the study to observe the treasurers in their natural environments in the specific area of financial reporting to their executive boards and responding to and addressing issues related to treasurers' positions during the board meeting. In the observation process, I recorded on my note pad the verbal and nonverbal mannerisms of the treasurers, presidents, and board members in the executive board meeting in response to the treasurers' reports.
In order to gain a deeper understanding of the treasurers' position including the roles, responsibilities, and relationships involved, I needed to gather a rich set of interview data and observations (Davis & Parker, 1997). To achieve this objective, I used the procedure of recording field notes in the study. In observing the participants, Rea and Parker (1997) noted "a primary characteristic of observation is that it involves the direct study of behavior by simply watching the subjects of the study without intruding upon them and recording certain critical natural responses to their environment" (p. 3). The interviews were conducted in the participants' offices during which I was able to observe their interactions before and after the interview pertaining to their positional responsibilities. I was also able to observe the participants in their board meetings as they carried out their responsibilities as presidents and treasurers without interacting with them directly.

However, the behaviors I observed in the meetings I attended during the site visitations may not always reflect the behaviors of the treasurers and board members in future meetings. Patten (2000) stated, "As useful as everyday observations often are, they can be misleading and often are misinterpreted" (p. 3).

I observed the participants to learn more about how treasurers interact with their presidents and boards while they are giving financial reports in executive committee meetings. I also looked for specific indications of confidence, articulation, disposition, responsiveness, competence, mannerism, effective communications, and relationship interactions by treasurers as the financial reports were being given and information was exchanged during the board meeting.
Quantitative Data Collection

According to Alreck and Settle (1995), "Nearly all surveys generate quantitative, rather than only qualitative data. Responses are almost always recorded in the form of numbers, rather than words" (p. 44).

Questionnaires

I developed a survey questionnaire using the interview information from treasurers and presidents in exemplary local conferences to describe the roles, responsibilities, and relationships of local conference treasurers throughout the North American Division of Seventh-day Adventists. The expectation questions listed on the questionnaire (part 1, Likert Scale) originated from the comments and perspectives that emerged from the interviews with the participants. Each question was designed to reflect the thought and intent that was stated in the interviews by the participants who made the comments. The survey participants were asked to identify on the scale their level of agreement from strongly disagree to strongly agree based on a score of 1 to 5.

The interview participants were also asked to share their perspectives on the past, present, and future roles and responsibilities of the treasurers. I carefully analyzed the interview data and recorded each role and responsibility that was identified in the questions asked pertaining to roles and responsibilities. A significant number in each category emerged from the list. I then counted each role and responsibility, and compiled a list composed of nine roles and responsibilities with the highest frequencies for the past, present, and future for each category. The list was limited to nine with an added line for "other" for a write-in for a total of 10 to facilitate the survey participants' response to
ranking their top five choices among the list. The results of these selections are listed on the survey questionnaire, parts 2 and 3, in the forced ranking scale.

Once the instrument was ready, I conducted a pilot test utilizing presidents, treasurers and other officers from two union conferences. Officers and members of the executive committee from the Southwest Region Conference, the researcher’s conference, also provided feedback since they were not included in the study.

The revised surveys were sent to the presidents, treasurers, and 5 executive board members in 57 conferences. The conference administrators were asked to provide a current listing of their executive board members. Since the size of the executive board varies by conference, I used the following steps to choose a random sample of board members for the survey. For example, if the conference had 30 executive board members I divided by 5 and arrived at the number 6. Using the number 6, I counted from the top of the list selecting every 6th person for a total of 5 individuals for my sample. If the 6th person was the president or treasurer, I adjusted my selection up or down since I was already sending surveys to those officers. Fifty-one conferences out of a total of 57 provided the lists, and 6 conferences distributed the surveys from their offices because of confidentiality policies in their institutions. I numbered the questionnaires for tracking and follow-up purposes only. I mailed the survey questionnaires to all the local conference treasurers, presidents, and 5 executive board members in the North American Division. I followed up with reminder letters and phone calls to participants and conference headquarters. In my letter to the survey participants, I informed them of the recording process of the survey responses. A response rate of 55% of the total surveys distributed was achieved.
The data I collected from the questionnaires enabled me to further answer the research questions related to this study by analyzing the responses from the professionals who have experience in the field of study. The questionnaire instrument that I developed for the participants in the study was written in a language that would minimize subjectivity and judgment, rather than in broad terms while maintaining the anonymity of the survey respondents (Kraut, 1996). The questionnaire was also designed to “be as concise as possible while still covering the necessary range of subject matter required in the study” (Rea & Parker, 1997, p. 43).

Research Hypothesis Statements:
Likert Scale Expectations

Note that the three groups referenced in the hypotheses statements refer to the local conference presidents, treasurers, and executive board members surveyed in this study.

**Hypothesis Statements Relating to Roles**

1. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the role of the treasurer has changed from the past to the present and will continue to evolve in the future.

2. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether in the past the treasurers’ roles were viewed more as “yes-men” to the presidents.

3. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether in the future the role of the treasurer will be perceived more in terms of a corporate chief financial officer.
Hypothesis Statements Relating to Responsibilities

4. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the responsibilities of the treasurer have changed from the past to the present and will continue to evolve in the future.

5. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether in the past the treasurers' responsibilities were viewed more as being an "accountant" and "bookkeeper."

6. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether currently one of the most important responsibilities of the treasurer is to manage the finances.

7. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether a current major responsibility of the treasurer is to inform the president of financial matters.

8. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether in the future the responsibilities of the treasurer will be more in terms of an individual who oversees the financial health of the organization.

Hypothesis Statements Relating to Treasurer’s Relationship to the President

9. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the relationship of the treasurer to the president has changed from the past to the present, and will continue to evolve in the future.
10. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the current relationship between the president and treasurer is more a partnership and team.

11. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether a treasurer is expected to support the president's vision regardless of the outcomes or results.

12. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the more time a president and treasurer spend together, the more their working relationship is enhanced.

13. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether communication between a president and treasurer on a regular basis is essential in building trust between them.

14. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether conflicts and disagreements are to be expected between the president and treasurer.

15. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether presenting a "unified front" in public between a president and treasurer is expected.

16. There is a significant difference in the perceptions held by the three groups in the local conference leadership that in the event that the president and treasurer are unable to work together, the treasurer should relocate.

17. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether a treasurer acting independently of the
president in making major decisions affecting the conference is considered divisive and creates an adverse relationship.

**Hypothesis Statements Relating to Treasurer's Relationship to the Executive Board**

18. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the relationship of the treasurer to the board has changed over the years and will continue to evolve in the future.

19. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the treasurer's relationship with the board is enhanced by providing accurate and timely financial statements.

20. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether a treasurer builds credibility with the board by presenting simplified financial reports with full disclosure.

21. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether failure to carry out the board's directives in a timely manner can create an adverse relationship between a treasurer and the board.

**Hypothesis Statements Regarding the Communication of the Treasurer's Roles, Responsibilities, and Relationships**

22. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected role of the treasurers is clearly defined in their conference and is documented.
23. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected responsibilities of the treasurers are clearly defined in their conference and are documented.

24. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected relationships of the treasurers to the presidents and boards are clearly defined in their conference and are documented.

25. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected role of the treasurer is clearly defined in the governing policy books (NAD/GC) of the organization.

26. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected responsibilities of the treasurers are clearly defined in the governing policy books (NAD/GC) of the organization.

27. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected relationships of the treasurers are clearly defined in the governing policy books (NAD/GC) of the organization.

28. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether they understand and have a working knowledge of the expected role of the treasurers in their conference.

29. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether they understand and have a working knowledge of the expected responsibilities of the treasurers in their conference.

30. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether they understand and have a working
knowledge of the expected relationships of the treasurer to the president and board in their conference.

31. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether in the past the expectations of the role of the treasurer were not clearly defined.

32. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether in the past the expectations of the responsibilities of the treasurer were not clearly defined.

33. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether currently the expectations of the role of the treasurer have not been clearly defined.

34. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether currently the expectations of the responsibilities of the treasurer have not been clearly defined.

Hypothesis Statements of Chi-Square Analysis for Treasurer’s Roles, Responsibilities, and Relationships

35. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the president is primarily responsible for communicating the expectations of the treasurer’s role, responsibilities, and relationships to the treasurer.

36. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected role, responsibilities, and
relationships of the treasurer should be communicated verbally and in documented form to the treasurer.

37. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the board is primarily responsible for communicating the expectations of the treasurer's role, responsibilities, and relationships to the treasurer.

38. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the treasurer is primarily responsible to communicate the expectations of his/her role to the president and the board.

39. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the treasurer is primarily responsible to communicate the expectations of his/her responsibilities to the president and the board.

40. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the president should communicate the expected role, responsibilities, and relationships of the treasurer with the job candidate prior to hiring the individual.

**Hypothesis Statements Regarding Variances in Conferences**

41. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the role of the treasurer will vary among conferences due to differences in conference personnel, membership size, location, and financial resources, etc.
42. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the responsibilities of the treasurers will vary among conferences due to differences in conference personnel, membership size, location, and financial resources, etc.

43. There is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the relationships of the treasurer to the president and board will vary among conferences due to differences in conference personnel, membership size, location, and financial resources, etc.

Data Analyses

In this study both qualitative and quantitative data were collected and analyzed. This section describes the data analysis process for both qualitative and quantitative procedures conducted.

Qualitative Data

According to Creswell (2003), “a qualitative approach is one which the inquirer often makes knowledge claims based primarily on constructivist perceptions (i.e., the multiple meanings of individual experience, meanings socially and historically constructed, with intent of developing a theory or pattern)” (p. 18).

As the researcher, I implemented various data collection strategies mentioned in this study. Some of the major challenges resulting from the data collected involved analyzing the data to identify emerging categories and patterns, and seeking to understand and make sense of the data (McMillan & Schumacher, 2001; Rudestam & Newton, 1992).
To facilitate the process of inductive data analysis, a system of organization was developed that enabled me to identify the data collected from my interview transcripts, tape recorded sessions, observation notes, documents, and questionnaires. I recorded the participants’ interviews with my hand-held tape recorder. After recording the eight interviews, I transcribed by hand the eight tapes, which took an estimated time of about 70 hours. I then contracted with an individual to edit, proof, and copy my transcripts into Microsoft Word. This electronic version would be re-edited and proofed by me, and the final copy used as a basis for my qualitative analysis in my study. Direct quotes, observations, patterns, stories, and themes were recorded on 3 x 5 index cards; then I coded, categorized, and placed them in index boxes according to the categories which continued to emerge as the study developed.

I recorded the interviews on my tape recorder for transcribing purposes. After completing the interview transcripts, I carefully read and analyzed each response to each question and categorized the responses. Wide categories and patterns were developed that I worked to narrow and extract emerging themes that corresponded to my research study.

My analyses and summation of recurrent themes and categories from the interview participants included these key emergent: (a) personal characteristics, (b) portrayed image, (c) functional, and (d) team. These recurrent themes and categories are listed in Appendix G.

Quantitative Data

Analysis of variance (ANOVA) and Chi-Square statistical data analysis were used to process and interpret the survey questionnaires. Descriptive statistics, which

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summarizes data in an easy to comprehend fashion; One-Way ANOVA, and Chi-Square analysis, were used to analyze the survey data, the testing of the hypothesis statements, and in answering the research questions (Patten, 2000).

Alreck and Settle (1995) describe the meaning of Analysis of Variance called ANOVA, as “a statistical measure of the association between a categorical independent variable and a continuous, numerical, dependent variable from an interval or ratio scale, used to assess the significance of difference among means for different groups” (p. 441).

In reference to Chi-Square analysis, which was also used, Alreck and Settle (1995) recognized Chi-Square as “a value, usually obtained from cross-tabulations of two items in survey research that can be compared with the values of the Chi-Square distribution to obtain a probability for assessing statistical significance” (p. 443).

Trustworthy Issues

The world in which we live is heavily driven by technological changes and improvements in every aspect of our lives, from the testing of the food we eat, the air we breathe, or the cars we drive. The success and survival of many organizations are dependent on their research and development of products and services for their targeted consumer markets. The academic community and institutions of education and learning depend on research to enhance teachers, students, administrators, and other educational stakeholder’s knowledge and skill pertaining to their respective interest.

It is essential that the individuals and institutions conducting research are credible and ethical in their pursuits. To ensure that this issue of trustworthiness was addressed in this mixed methods study, I applied controls related to validity, reliability, and generalization to the qualitative and quantitative methods used.
Validity

McMillan and Schumacher (2001) comment that “validity refers to the degree to which the explanations of phenomena match the realities of the world” (p. 407). Valid research is critical to a study having credibility and receiving acceptance from the targeted audience for which the researcher wishes to capture. Validity in this mixed method study refers to both research methods, qualitative and quantitative.

Qualitative Validity

The “validity of qualitative designs is the degree to which the interpretation and concepts have mutual meanings between the participants and the researcher. The researcher and participants agree on the description or composition of events, especially the meaning of these events” (McMillan & Schumacher, 2001, p. 407). Patten (2000) stated, “When qualitative researchers speak of research validity, they are usually referring to qualitative research that is plausible, credible, trustworthy, and therefore, defensible” (p. 119). My study reflected the phenomena of the selected participants, treasurers, and presidents in their natural setting.

Threats to validity exist in a qualitative research study. Posavac and Carey (1997) described threats to internal validity as “real changes that occur in participants due to influences that are not part of the program” (p. 148). Patten (2000) highlights, “One potential threat to validity that researchers must be careful to watch out for is called researcher bias” (p. 119). To combat and understand researcher bias, Patten (2000) identified a strategy “called reflexivity, which means that the researcher actively engages in critical self-reflection about his or her potential biases and predispositions” (p. 119). My self-reflection pertaining to reflexivity involved a conscious effort on my part not to
allow my own bias and perceptions regarding this study to interfere with transmitting the perceptions of the participants' interviews and survey data collected. Utilizing ethical behavior in conducting this research was also a valuable measure.

Strategies to enhance validity include the use of prolonged and persistent field work, multi-method strategies, participant language; verbatim accounts, low-inference descriptors, multiple researchers, mechanically recorded data, participant researcher, member checking, participant review, and negative case and/or discrepant data (McMillan & Schumacher, 2001). In my research I utilized data collecting techniques of tape recording to record the interviews. I took observation notes comprising manually recorded data on notes pads regarding the settings and events connected to the participant's natural settings. In transcribing the interview data, the participant’s perspectives and accounts were transcribed verbatim. The interview participants were provided with copies of their interview transcripts to review the information for correction purposes. Each of these procedures helped to minimize potential threats to validity.

While "one of the persistent sources of difficulty for those using qualitative methods of research and evaluation pertains to questions about the validity of their work" (Eisner, 1998, p. 107), I believe that incorporating most of the following strategies applicable to this study design addressed those questions. Three primary types of validity were incorporated in my research. The first is what Patten (2000) defines as “descriptive validity, referring to the factual accuracy of the account as reported by the researcher” (p. 120). This is reflected in the usage of the participant’s interview statements of their experiences. The second Patten (2000) identifies as “interpretive validity, referring to
accurately portraying the meaning attached by participants to what is being studied by the researcher” (p. 121). This reference is highlighted in the stories and comments of the participants pertaining to the research subject in their enhancement of their interview questioning responses. And the third is termed external validity, which enables me as the researcher to “generalize from a set of research findings to other people, settings, and times” (Cook & Campbell, 1979, as cited in Patten, 2000, p. 123). This validity is reflected in the development of the survey questionnaires reflecting the interview perspectives on the research topic. The questionnaires were distributed to all the NAD conference presidents, treasurers, and randomly selected board members. The results from the survey provide the basis for generalization of the interview participant’s responses depending on the level of agreement or disagreement from the survey participants.

Quantitative Validity

According to Patten (2000), “validity is a matter of degree. We should talk about how valid a test is—not whether it is valid. Given the imperfect state of measurement practice, it is safe to say that no test is perfectly valid” (p. 53). I developed and utilized a survey that reflected the interview data from participants in the exemplary conferences visited. I then conducted a pilot test prior to mailing the survey questionnaire to the participants to enhance the validity of the instrument and ensure the purpose of its design. The design of the research instrument for collecting the data is very important to the realization of validity, and the instrument is considered valid when it does what it was designed to (Patten, 2000).
Reliability

The assurance of reliability in a study is very important to the credibility of the research, and reliability is enhanced when standards are established in the collection of data (McMillan & Schumacher, 2001). Research data are considered reliable when the results are consistent, the findings can be replicated, they do not contain random error, and the researcher is able to get the same data values and results from different measurements utilized in the same procedures in the study (Alreck & Settle 1995; Merriam, 1998; Patten, 2000).

Individuals conducting an investigation may need to consider and explain their own personal position pertaining to the study, implement multiple methods of data collection and analysis, and establish an audit trail of procedures to create reliability in the research. Posavac and Carey (1997) assert that “reliability is higher when the measurement procedure is minimally affected by the passing moods of the observer or the individuals observed” (p. 75). However, in spite of the researcher’s best efforts to ensure that the data collecting procedures are reliable, Alreck and Settle (1995) attest that “no sample survey data are perfectly reliable” (p. 319). The survey objective should focus on obtaining a lower random error to ensure higher reliability in the instrument by testing the instruments and implementing effective mailing strategies (Creswell, 2003).

To enhance reliability in my study, the research instrument survey questionnaires were tested using a pilot test, and the processing for random sampling was consistently applied in each conference. The questionnaires were numbered, and follow-up letters were sent to the survey participants, and responses were documented to eliminate
duplicate responses from the same participant. Random sampling methods were utilized to ensure repeatability and reduce random error.

**Generalizability**

"Generalizability is the extent to which the findings of one study can be used as knowledge about other populations and situations—that is, to predict" (McMillan & Schumacher, 2001, p. 17). This section discusses generalizability as it relates to both qualitative and quantitative results.

**Qualitative Generalizability**

Generalizations originate from direct contacts with the world as individuals tend to generalize using the natural abilities afforded to many in life such as hearing, touching, tasting, smelling, and seeing which facilitates creating ideas, images, analyses, matching of images, and application of skills (Eisner, 1998).

One critical aspect of generalization in this study is applicable to the criteria identified in the selections of exemplary conferences by the NAD and union presidents and treasurers that encompassed all the conferences in the NAD. Conferences throughout the NAD territory are able to learn from and use as a standard of measurement the suggestions provided from the “experts” in higher levels of Adventist church leadership. Suggestions such as conferences having “financial stability” in their operations would be vital to the survival and success of any organization regardless of its industry affiliation. Another major criterion was conferences having an “emphasis on soul-winning.” As a church organization the “experts” felt that conferences should be focused on adding members to the kingdom of God as its primary mission. Another primary emphasis in
exemplary conferences was the importance of "strong administrative team" among the officers. The "experts" noted that clear goals and objectives from the conference administrative team should be reflective in the conference. There were 35 criteria areas (Appendix B) listed that are generalizable to all conferences and their respective stakeholders.

Drisko (1997) identifies generalizability as "transferability," and according to Drisko, "transferability of results is often important to the consumer of qualitative studies. Any claims to transferability should be clearly stated and should be consistent with the study, philosophy, objectives, and sample" (p. 188). In qualitative research, the reader will tend to generalize the results and determine if they are applicable to their situations rather than the researchers who conduct the study (Eisner, 1998). The lived experiences of the eight participants, treasurers and presidents in the four exemplary conferences selected, provided the study with their own perceptions and expectations of how they felt about roles, responsibilities, and relationships of the local conference treasurers.

Quantitative Generalizability

The selection process of samples from the research population is a critical component to the application of generalization of the study. Patten (2000) stated, "Random selection is the best way to generalize from a sample to a population" (p. 123). The sampling process I utilized in this study reflects what has been stated by the authors. The executive board members were sampled on a random basis. All of the survey participants in the population of treasurers and presidents received questionnaires which incorporated the total population for the scope of my study.
Summary

This chapter summarizes my study which utilized a mixed method design of qualitative and quantitative research. A sequential exploratory strategy was adopted to facilitate the direction of my study. The data collection strategies included interviews of participants in four exemplary conferences, the development and distribution of surveys to presidents, treasurers, and randomly selected board members throughout all the local conferences in the North American Division of Seventh-day Adventists. Observations and the recording of field notes of conferences executive board meetings were also a part of the data collected from the exemplary conferences.

In data analysis, the data collected were compiled and analyzed using qualitative methods of recording and transcribing interviews, developing categories, analyzing for patterns and emerging themes, and interpreting the results. Quantitative methods of data collection included a survey instrument to identify trends. Descriptive statistics were used with One-Way ANOVAs and Chi-Squares to analyze the data. This chapter also addressed the issue of trustworthiness in conducting research.
CHAPTER FOUR

QUALITATIVE ANALYSIS AND INTERPRETATION

As I journeyed down the highway to various points and destinations, my heart was filled with excitement in anticipation of actually being able to interview the local conference presidents and treasurers in exemplary conferences. In reflecting on the visits to the different conference offices, I noticed a commonality between all of them. There was a friendly atmosphere and greeting by the desk attendant as I entered the facility. The buildings were clean; a spiritual Christ-centered overtone was felt as the employees seemed free and unrestricted in their interaction and movements. As I visited different offices, efficiency and productivity were evident, and different individuals let me know how much they appreciated my research endeavors.

These were special moments as the participants made me feel welcomed as they freely shared their experiences with me during the interview process. Each of the interview participants was unique, and all their emotions, feelings, and perspectives significantly impacted my thinking pertaining to the roles, responsibilities, and relationships of the conference treasurer.

The Participants in Exemplary Conferences

The participants selected in this study are recognized as exemplary leaders in their respective areas of service by the higher organizational leaders in the Adventist Church.
The four exemplary conferences visited are located in the Midwest and Southwest areas of the United States. One of the exemplary conferences has a membership base that exceeded 30,000 members, and the remaining three exemplary conference memberships ranged between 6,000 to 11,000 members. Operational entities that existed among the exemplary conferences included churches, schools, medical facilities, community service centers, and active evangelistic programs. The climate of these conferences appeared to be very positive and efficient.

The participants in the four exemplary conferences consisted of the conference president and treasurer of each individual conference. The participants are very committed to the Adventist organization and have a collective work experience as presidents and treasurers of over 116 years of service. Each interview participant had his or her own style that at times appeared to be out of character with the position they represented. All were perceived by me to be spiritual, experienced, and competent in their leadership and service to their God and their stakeholders. Everyone was different with his or her own experiences and perceptions on the expectations of local conference treasurers. In their diversity, they all have achieved exemplary recognition and respect as church organizational leaders.

A brief summary of each participant’s position, years of service, and personality traits that I considered noteworthy are listed in the following manner as major contributors to this study.

1. Tom is the president of conference 1. He has served in his conference as president for over 9 years and has over 20 years’ experience as a conference president. His personality seemed to be people oriented as he was full of humor and optimism. Tom often
joked during the interview and had a constant smile on his face as he responded to the questions. He was very open and did not hesitate to expose his true feelings.

2. Bob is the treasurer of conference 1. He has served in his conference as treasurer for over 3 years and has over 28 years’ experience as a conference treasurer. The thing I liked most about Bob was his concern and passion for the work the treasurer was responsible to perform. He spoke in soft tones as we talked around the round table in his office. He appeared to be a very kind and considerate man who took his job seriously.

3. Dan is the president of conference 2. He has served in his conference as president for over 6 years and has the same total years of experience as a conference president. His personality was more relaxed as he responded to the questions. Dan appeared to give careful thought to his words that were open and sincere as he shared his perspectives. His experience in a variety of ministerial capacities was evident as he welcomed more dialogue and openness between presidents and treasurers.

4. Sue is the treasurer of conference 2. She has served in her conference as treasurer for over 15 years and has the same total years of experience as a conference treasurer. Sue was extremely cooperative in the interview and opened herself up to reveal her personal testimony as a treasurer who had to experience intense change. Her conversation was more direct and pointed to answering the questions.

5. Ken is the president of conference 3. He has served in his conference as a president for over 6 years and has over 12 total years of experience as a conference president. His personality was direct, and he left nothing to the imagination as to how he felt about the roles, responsibilities, and relationships of the treasurer. He was honest and
had no remorse for anything he said. His professional background probably had a significant impact on his perspectives.

6. Ray is the treasurer of conference 3. He has served in his conference as a treasurer for over 1 year and has over 13 total years of experience as a conference treasurer. Ray had a spiritual candor about his work as a treasurer, and believed very strongly that the treasurer needed to be called by God to do the job. He welcomed being accountable and has a calm personality which made him appear to be very personable.

7. Abe is the president of conference 4. He has served in his conference as a president for over 9 years and has the same total years of experience as a conference president. Abe was laid-back, simplistic, and seemed to enjoy the idea of being able to express himself in an open capacity. He told stories throughout the interview that revealed his concern for presidents and treasurers to just be able to be human.

8. Lee is the treasurer of conference 4. He has served in his conference as a treasurer for over 9 years and has over 14 total years of experience as a conference treasurer. Lee’s personality was energetic and highly reflective as he talked about the need for treasurers and presidents to work together and support each other.

Themes From Participants' Interviews and Observations

Four important themes emerged from the interview responses of presidents and treasurers in the exemplary conferences to my interview protocol (Appendix C). In response to questions pertaining to the perceived expectations of the treasurer’s roles, responsibilities, and relationships; communication of those expectations; and essential skills and traits of the treasurer, the following themes emerged (Appendix G):
1. Personal Characteristics

2. Portrayed Image—Past, Current, and Future Roles

3. Functional—Past, Current, and Future Responsibilities


Personal Characteristics (Theme #1)

Participants in the exemplary conferences were asked to identify the essential skills and traits for someone to be a conference treasurer. I asked them to reflect on those skills and traits that have evolved from the past to the present and will continue to change in the future. Pertaining to the past, the presidents and treasurers who responded primarily viewed the skills needed more in terms of accounting.

Tom said that “treasurers were often preachers who took an accounting class. Not well educated in finance and business. Not really a professional person.” Bob highlighted that the treasurer needed to “be able to run the adding machine and the old accounting machines.” Dan’s comment was that the treasurer was “an accountant, a person who does figures well and a bookkeeper. You want them to keep the books, do the payroll, and make sure the bills are paid.” And Ken noted the treasurer worked in an “accounting-based operation.”

It was also viewed that while the function was mainly accounting-based, the treasurer was not highly competent in the accounting field. Ray’s perception was that treasurers in the past “didn’t know a thing about accounting. They learned on the job.” Sue felt they “lacked technical skills.” And Lee’s statement made Ray’s comments even more logical because he said that treasurers “didn’t have an accounting degree. Technical ability was lacking.”
Treasurers' character traits in the past were looked upon by Sue as “lacking compassion, being tactless—not concerned about things affecting the individual, and his or her family.” Abe mentioned in his assessment that the credibility of the treasurer was stronger in the past when he said “leadership was more trusted.”

The treasurers' skills required for the present and future varied among the participants. Included in the treasurers' responses were strong accounting, analytical, and technical skills which were stated to be lacking in the past. Sue recognized that the treasurer needs to have “good technical skills.” Ray added that the treasurer “needs to like accounting. Have basic accounting skills down.” Lee said the treasurer needs to “be detailed oriented,” and Bob added, “be a good listener and be a good analyst.”

Some of the presidents also felt that the treasurer's knowledge of accounting and finance was very important in the present and future. Tom believed the treasurer needed to “understand finance” in the present and be “well educated in business and finance” in the future. Dan felt that the treasurer in the future would need to “provide financial perspective.” Ken suggested that “more accounting skills” would be needed in the future, while Abe recognized that, in the future, “finances would be more complex and require more skills” by the treasurer.

Other essential areas that emerged from the treasurers' and presidents' comments for present and future skills and character traits needed by the treasurer included: “having good communication skills,” “having people skills,” “having diplomatic skills,” “being spiritual,” “being mission oriented,” “being computer competent,” “active in professional development,” “providing counsel and guidance,” “being team oriented,” and “being honest and having integrity.”
I had the opportunity to observe the behavior of the treasurers during the conference executive board meetings as part of the field study observations pertaining to this research. While the diversity of the treasurers differed in categories such as age, gender, professional certifications, and years of experience, there were very significant similarities with each of the treasurers in my observations of their board presentations, and interactions with the presidents and board members.

Technology through the use of PowerPoint for financial statement presentations was the primary vehicle utilized by the treasurers. Bob's PowerPoint presentation was very colorful. Sue presented her report standing using a PowerPoint presentation on the computer screen. Ray's PowerPoint presentation involved the use of charts and graphs with comparative color variety format. He used extensive wording to explain what has occurred financially in the financial statements. The reports were given in a very optimistic manner. Lee was not able to present his report in PowerPoint because the regular meeting room was occupied and the room where the meeting was held did not facilitate the equipment needed for a computer presentation.

All of them demonstrated very good oral communications skills and some used humor as they communicated with the board members. During Bob's presentation he used lots of humor continuously throughout his treasurer's report in a positive manner. Ray appeared confident, poised, articulate, knowledgeable, receptive, and persuasive in providing financial leadership in the executive board meeting. Lee was very thorough and adept in giving the report to the board, referencing the documents that were distributed to the executive board.

Ray's words seemed to capture the summation of what it means and what is
required to be a conference treasurer. He said “This is a spiritual business. And God knows what talents you have, what character traits you have that we’ve talked about. And He will put you; He will open the doors and put you where He knows you will be the most effective for Him. And we need to be open to that. So when we talked about the future here a lot, another part of that future is God knows the character traits and skills you have and He will direct where you’re ending up and that’s very important.”

Portrayed Image – Past, Current, and Future Roles (Theme #2)

In analyzing the interview data, the presidents and treasurers shared a common perspective that the portrayed image of the roles of the treasurer had evolved from the past and would continue to change as time progressed in the future. Talking with Ken about the roles of the treasurer prompted this response: “The role of a treasurer is switching a little bit from what it used to be - at least where I’ve been involved. Probably the change is better than what it used to be. And government compliance and many other things have really brought some of these things into it. Not only government but church members; one of them being a more professional person in that arena.”

Perceptions of Past Roles

In the past, the presidents tended to view the treasurer as someone who primarily served the president while the treasurers looked at the treasurer more in terms of managing the accounting functions. Tom and Dan perceived the treasurer as a “yes-man” to the president, and Ken added “to serve the president.” Abe and Lee both viewed the treasurer as someone who simply processed the payroll and distributed payroll checks to conference employees. A couple of treasurers also had this to say regarding the treasurer’s roles in the
past. Ray stated that the treasurer gave “timely and accurate financial information” while Bob described the treasurer as a “decrepit little accountant.” Sue simply commented that “there wasn’t much expectation of the treasurer being an accounting professional or having a high level of technical expertise.” The results from the participants’ comments indicate that they had differing perspectives on the past roles of the treasurer. No more than two appeared to share the same perspectives of what the roles were in the past.

In summary, one of the presidents and one of the treasurers agreed on the past role of the “payroll processor”; however, there was no agreement on the other past roles of the treasurer between presidents and treasurers. Within the groups, three of the treasurers identified the role of “accountant” in their selections, but there were no other agreements within the two groups. See Table 1.

Table 1

*Comparison of Presidents’ and Treasurers’ Perceptions for Past Roles*

<table>
<thead>
<tr>
<th>Presidents’ Perceptions</th>
<th>Number</th>
<th>Treasurers’ Perceptions</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes-Person</td>
<td>2</td>
<td>Accountant</td>
<td>3</td>
</tr>
<tr>
<td>Serve the President</td>
<td>1</td>
<td>Serve the Employees/Members</td>
<td>1</td>
</tr>
<tr>
<td>Financial Manager</td>
<td>1</td>
<td>Payroll Processor</td>
<td>1</td>
</tr>
<tr>
<td>Payroll Processor</td>
<td>1</td>
<td>Sit with Boards/Chair Meetings</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Be a Good Coach/Manager</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Be Involved with Programs</td>
<td>1</td>
</tr>
</tbody>
</table>

*Note.* Number of presidents and treasurers who referenced that perception listed.

**Perceptions of Present Role**

The world-wide growth of the Seventh-day Adventist Church organization has necessitated changes in critical areas such as asset accumulations and currency
management, buildings and equipment management, human resource management of employees and members. The changes in accounting and financial policies, such as the Sarbanes-Oxley Act, have also required changes in the role of the treasurer from the past as a perceived “yes-man” and “accounting person” to an emerging role in the present as someone, according to Bob, who provides “a foundation of fiscal management for the officer’s team.” Lee adds a similar perspective of a treasurer’s present role of “overseeing the financial aspects of the conference and each of its entities.” Ray believed that the treasurer was to “give timely and accurate financial information, and interact with all the employees on a daily basis.” Sue indicated that, presently, treasurers needed to “be knowledgeable about accounting principles.”

Some of the presidents were on the same track as the treasurers in their perceptions of the treasurer’s current role. Ken thought the “primary expectation of the treasurer is to keep track of the money. Keep accurate financial records.” Abe believed that the treasurer was “to oversee the financial aspects of the conference and each of its entities, be knowledgeable on the financial conditions of the entities of the conference and be able to give a concise and meaningful report of what is taking place financially throughout the conference.” Tom perceived the treasurer as being a “fellow officer and administrative equal” and Dan expressed that a treasurer should be a “stewardship person who watches the finances.”

In summary, all four of the treasurers and two of the presidents shared the same perspective that the current role of the treasurer is to “manage the accounting and finances” of the organization. A similar thought by another president was the current role of the treasurer as a “stewardship person” who watches the finances. With the exception of one
president who believed that “administrative officer” was the current role, the majority of
the participants were in agreement that managing the overall financial operations of the
organization was the essential role of the treasurer. See Table 2.

Table 2

Comparison of Presidents’ and Treasurers’ Perceptions for Present Roles

<table>
<thead>
<tr>
<th>Presidents’ Perception</th>
<th>Number</th>
<th>Treasurers’ Perception</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Manager</td>
<td>3</td>
<td>Financial Manager</td>
<td>3</td>
</tr>
<tr>
<td>Administrative Fellow Officer</td>
<td>1</td>
<td>Provide Technology Support</td>
<td>2</td>
</tr>
<tr>
<td>Stewardship Person</td>
<td>1</td>
<td>Manage the Accounting</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Watchdog</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Serve the Workers/Members</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Be a Team Member</td>
<td>1</td>
</tr>
</tbody>
</table>

Note. Number of presidents and treasurers who referenced that perception listed.

Perceptions of Future Roles

In the future, a few of the presidents still perceived the role of the treasurer as
someone who would, according to Ken, “keep track of the money.” Dan added that the
treasurer “continues to look for ways to cut expenses and to run more efficiently the
operations of the conference.” Abe recognized that changes in the global sector of the
economy had a great impact on the treasurer’s roles. He said: “As society and finances
become more complicated, a treasurer needs to be more competent in his role because of
investments with the market.” As technology continues to evolve, some treasurers believed
that computerization would continue to influence their roles. Lee stated treasurers are
expected to “understand the ins and outs of all the computing, and be even more
technology savvy.” Lee further expressed, that in his conference, he is expected to provide
computer technology support. Bob felt that the future roles of the treasurer would involve
more "policy making, diplomacy, and policy enforcement." Ray recognized the importance of "making sure the team is focused on the mission that the Lord has given."

In summary, the presidents and treasurers, as individual groups, did not share any of the same perspectives in future roles. Three of the presidents agreed that managing the finances would be a future role, and two of the treasurers believed that more technological skills would be needed. One treasurer mentioned the future role in terms of being a diplomat and making policies, and another treasurer emphasized a focus on the mission of the Lord to His church. See Table 3.

Table 3

Comparison of Presidents' and Treasurers' Perceptions for Future Roles

<table>
<thead>
<tr>
<th>Presidents’ Perceptions</th>
<th>Number</th>
<th>Treasurers’ Perceptions</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Manager</td>
<td>3</td>
<td>Provide Technology Support</td>
<td>2</td>
</tr>
<tr>
<td>Administrative Fellow Officer</td>
<td>1</td>
<td>Manage Accounting</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Policy Administrator</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Diplomat</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Serve the Workers/Members</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Be a Team Member</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Focus on missions</td>
<td>1</td>
</tr>
</tbody>
</table>

*Note. Number of presidents and treasurers who referenced that perception listed.*

Summary of Changes in Roles From the Past, Present, and Future

Overall, the perceptions of the roles of the treasurer from the past to the present had changed. The perceptions of the presidents of past roles of a "yes-person" and "serve the president" had changed to the present perceptions of "financial manager" and "administrative officer." The presidents however did recognize the "financial manager" in the past roles. The treasurers viewed their past roles in the technical aspects of the treasury
as an “accountant/bookkeeper” to a present perceived role of “financial manager.” Both presidents and treasurers perceive “financial manager” as the present role of the treasurer. All the treasurers’ past roles changed in the present except for “serve the workers/members.” The present roles, as perceived by the presidents, would not change in the future. They maintained that the treasurer as a “financial manager” and an “administrative officer” would remain the same in the future, whereas the treasurers indicated that changes would occur from the present to the future. They did not see “financial manager” and “financial watchdog” as roles that would carry from the present to the future. They replaced those roles with those of “diplomat” and “policy administrator.” There was no congruence between the presidents and treasurers in the perceptions of future roles.

In summarizing the responses of the participants regarding the treasurer’s role in the past, present, and future, their experiences describe the treasurer’s roles more in terms of what they perceived the treasurer did rather than what he represented in his position. It appears evident from the similar comments about roles that a number of the presidents and the treasurers interviewed believed that treasurers were in office to facilitate the financial stability of the organization as highlighted in their view of the most important role (Appendix G). In some cases their perceptions of the treasurer’s roles are intertwined with the perceived responsibilities that they expressed.

Functional - Past, Current, and Future Responsibilities (Theme #3)

The responsibilities of treasurers are viewed more in terms of what the treasurer is
actually accountable for “doing” from a managerial perspective. These responsibilities are usually related to accounting and finance.

**Perceptions of Past Responsibilities**

In the past, such as was stated with the role, the treasurer was perceived by Tom as a “yes-man, somebody they can shove dirty tasks onto.” Dan said, “We looked at the treasurer as a person that’s trying to just keep things afloat and maintain, and a bookkeeper and not as an administrator of finances.” Ken declared they were there to “serve the president.” However, Abe’s perspective differed from the other presidents when he looked at the treasurer as “more of an administrator that took a multi-functional role within the church.”

The treasurer’s perceptions of the responsibilities of treasurers in the past were basically that they, according to Lee, “make sure the work got done.” Sue said that they were expected “to do whatever the chief administrator said.” Bob asserts the treasurer as “taking care of the rudiments of business,” however, Ray voiced that in the past the treasurers “were not service oriented and don’t have time for you.”

In summary, the participants expressed different perspectives on the past responsibilities of the treasurer. However, the closest agreements appeared to be from two presidents who indicated that the treasurer was perceived as being a “yes-man to the president,” “serving the president,” while one treasurer believed that the treasurer simply “did whatever the president said.” The remaining participants had differing perspectives. See Table 4.
Table 4

Comparison of Presidents' and Treasurers' Perceptions for Past Responsibilities

<table>
<thead>
<tr>
<th>Presidents' Perceptions</th>
<th>Number</th>
<th>Treasurers' Perceptions</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountant/Bookkeeper</td>
<td>2</td>
<td>Taking Care of Rudiments of Business</td>
<td>2</td>
</tr>
<tr>
<td>Yes-Man</td>
<td>1</td>
<td>Serve the President</td>
<td>1</td>
</tr>
<tr>
<td>Financial Manager</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Serve the President</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auditing</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provide Information</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrator</td>
<td>1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note. Number of presidents and treasurers who referenced that perception listed.

Perceptions of Present Responsibilities

The perceived responsibilities of the present, as expressed by the presidents, involved “handling immigration issues and legal activity,” “manage the funds of the conference; listen to the direction of the president, the administration, and the committee,” “help the president to be successful, have a strong accounting basis, and serving the president.” Other responsibilities were to “oversee all the financial aspects of the conference. Making sure that the budget is adequate and information is adequate so that good decisions can be made. The treasurer needs to be a specialist in his area,” which consists of primarily managing the funds of the conference, providing timely and accurate financial statements to the president and board members, and handling legal and human resource issues. Ken was very passionate that treasurers should “help the president to be successful.”

The treasurers perceived the present responsibilities of the treasurer as quite varied. Bob looked at “human resources and labor force issues, and to be on the cutting edge of technology.” Sue asserts “making certain financial decisions.” Ray comments that the
treasurer is “responsible for giving accurate and timely information. Bring integrity to the department. Team player, service oriented, build team work. Work for the employee.”

Lee added “understanding the law. Serve as office manager, risk manager, and protecting the conference assets. Oversee all the financial management of the conference. To work closely with the president, insurance, be a servant to workers, keep the workers happy, and oversee the various policies of the conference.”

In summary, the presidents and treasurers, as individual groups, had differing perspectives on the current responsibilities of the treasurer. Two presidents and two treasurers felt that the “management of the finances” was a critical current responsibility. Both a president and treasurer also indicated “managing human resource and legal issues,” “serve the president,” and “manage the accounting.” See Table 5.

Table 5

Comparison of Presidents’ and Treasurers’ Perceptions for Present Responsibilities

<table>
<thead>
<tr>
<th>Presidents’ Perceptions</th>
<th>Number</th>
<th>Treasurers’ Perceptions</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Manager</td>
<td>2</td>
<td>Financial Manager</td>
<td>2</td>
</tr>
<tr>
<td>Handle Legal &amp; HR Issues</td>
<td>1</td>
<td>Serve the Employees</td>
<td>2</td>
</tr>
<tr>
<td>Serve the President</td>
<td>1</td>
<td>Handle Legal &amp; HR Issues</td>
<td>1</td>
</tr>
<tr>
<td>Manage the Accounting</td>
<td>1</td>
<td>Provide Tech Support</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Manage the Accounting</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Build Credibility in Department</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Manage the office</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Risk Manager</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Serve the President</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Policy Administrator</td>
<td>1</td>
</tr>
</tbody>
</table>

*Note.* Number of presidents and treasurers who referenced that perception listed.

Perceptions of Future Responsibilities

Presidents considered the future responsibilities in the following areas of
functionality. Tom’s perspective was the treasurer “handling immigration issues and responsible for legal activities.” Dan’s focus of the treasurer was to “make sure we have reserves. Make sure we make wise investments with those reserves. Ensure the continued operations for the future of the conference. Keep the organization aware of its financial position. Trying to help them balance some of the mission goals an organization may have.” Ken projected the treasurer as “being in more of a leadership function as treasurer, and having more education with at least an accounting degree.” Abe affirmed that “treasurers are going to have to be more hands-on. Treasurer is going to have to be an expert in all these areas, have to be more and more knowledgeable. Be a person everybody can come to as a teacher or resource or whatever.”

Treasurers participating in the study saw the responsibilities of the treasurer in the future from these perspectives. Bob projects the treasurer of the future will “be more sophisticated, be very diplomatic, very astute in crafting mechanisms to manage the conference.” Sue believed that treasurers will “have a greater responsibility in decision making and a greater participation in leadership of the conference.” Ray asserted that treasurers of the future will be propelled into more of a “service oriented, very high in integrity, and very team oriented, focusing on timely and accurate financial information.” Lee enunciated the responsibilities of the treasurer in the future as being “more difficult.” The treasurer would be “responsible for the financial management of the conference, for overseeing the worker and responsible for the churches.

In summary, the presidents and treasurers, as individual groups, had differing perspectives on the future responsibilities of the treasurer. However, there were similarities in some of the listings. Two presidents and three treasurers indicated “financial manager”
as a future responsibility. One president and treasurer expressed that “providing financial leadership” would be needed. There were no other similarities between the presidents and treasurers on the other future responsibilities. See Table 6.

Table 6

Comparison of Presidents’ and Treasurers’ Perceptions for Future Responsibilities

<table>
<thead>
<tr>
<th>Presidents’ Perceptions</th>
<th>Number</th>
<th>Treasurers’ Perceptions</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide Financial Leadership</td>
<td>2</td>
<td>Financial Manager</td>
<td>3</td>
</tr>
<tr>
<td>Financial Manager</td>
<td>2</td>
<td>Serve the Employee</td>
<td>2</td>
</tr>
<tr>
<td>Handle Legal &amp; HR Issues</td>
<td>1</td>
<td>Be a Diplomat</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Manage the Accounting</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Provide Financial Leadership</td>
<td>1</td>
</tr>
</tbody>
</table>

Note. Number of presidents and treasurers who referenced that perception listed.

Summary of Changes in Responsibilities From the Past, Present, and Future

Overall, the participants’ perceptions of the responsibilities of the treasurer from the past, present, and future differed between the treasurers and presidents as individual groups. The closest similarity in the past was between two presidents and a treasurer who perceived the treasurers’ responsibilities as being a “yes-man” and “servant” to the president, doing whatever the president says. These past perceptions changed in the present when two presidents and three treasurers indicated that the “management of the finances” was the critical responsibility of the treasurer. The perceptions of the future responsibilities for the “management of the finances” held the same for one president and one treasurer; however, the responsibilities as a whole changed for the groups. Two of the participants, a president and treasurer, expressed that “providing financial leadership” would be needed, while the remaining participants all expressed differing viewpoints on
what the future responsibilities of the treasurer would be. The perceived responsibilities by presidents and treasurers as individual groups changed from the past, present, and future.

Team Past, Present, and Future (Theme #4)

The successful operation of any entity requires that people are able to work together and co-exist. In business, the leadership and management of the organization are essentially composed of executive leadership that serves together as a team to carry out the mission of the organization. Pertaining to this study, the president, treasurer, and executive board represent three of the major positional powers in the local conference structure of the Seventh-day Adventist Church. The efficiency of the conference is directly affected by the quality of the relationship between the president, treasurer, and executive board. If these key aspects of the organization fail to work together as a team, the whole organization will suffer the consequences in terms of bad decision making, diminishing returns in poor employee morale, declines in membership growth, declining fiscal soundness, and decreasing organizational efficiency and productivity. The spiritual effects will be even more far reaching.

**Treasurer’s Relationship to the President**

Ray had an intense sensitivity to the importance of the treasurer and president having a good relationship, and he made it very clear he would not work as a treasurer in a conference where he could not get along with the president. This story reflects the experience of Ray and why he felt so strongly on this subject.

“What I saw was a treasurer who was there a long time and a president who was fairly new. The president had an agenda he wanted to do. A number of the directors in that
conference wouldn’t, didn’t, think it was a good idea so they would just talk to the treasurer about it because the treasurer was there a long time. He knew everybody and had good relationships with everybody. So instead of the treasurer saying, hey, you got a problem with this, the president’s the boss, he was elected, the constituency elected him, God called him, you need to work with him, kind of like King David. So go talk to him about it. He’d just talk to them about it. And then they’d all work together to try to undermine the president. And that’s garbage. That is just pure garbage. Uh, then Satan was happy, and nothing got done, and everyone was fighting. And actually the president died of a heart attack. And I believe it was stress related. So you got to, if you have a problem with the president, go talk to him. If others have a problem in the office on the team, or pastors or the teachers, you have to encourage them to go to the president. You have to have that working relationship.”

As I interviewed Sue, I watched her carefully as she leaned on her desk to tell her story. Her eyes were fixed on me as I assured her that the tape would capture what she wanted to share. She had an experience that seemed to have been imprisoned within her for years. You could see and feel her passion in the tone of her voice as she related her story. After serving for a number of years in the position, Sue had emerged as an exemplary treasurer. However, this was not always the case.

“When I first became treasurer, I didn’t realize the importance of having, like some of the congenialities that I think I mentioned earlier between the officers. I looked at my role as being the hammer, you know, and the person, you know, the watchdog. And I think that made a kind of adversarial type of relationship. But as I have been in it longer, and have worked with people that I’ve had that kind of good relationship with, I have seen
the benefit that it has been to the organization and to me as a person to have that kind of
good relationship with the person that I am working with. And, it does something when the
people know they can't go to you and get some kind of stuff going behind the back of the
president, and vice versa. They know you all are a cohesive unit, and that you are working
together. I think it really makes a difference in your conference as to how settled your
workers are, how settled your constituents are, that it's a kind of calming effect on your
field when the officers are working together."

Throughout the interview process, the presidents and treasurers agreed that the
relationship between the two had gone through an evolutionary stage from the past to the
present, and would continue to evolve in the future.

Perceptions of Past Treasurer and
President Relationships

In the past, perceptions of the relationship between treasurers and presidents
varied between and within the two groups. Tom commented that the “president was the
boss and the treasurer had better obey.” Dan share a similar opinion when he said the
treasurer occupied a “secondary role in the administrative team” and was supposed to “do
what the president told him regardless.” Ken’s view was that the president and treasurer
“were considered equal.” And Abe believed that “in the past it was more of a good-ole-boy
type system where it wasn’t so much as to how much the treasurer knew, but who he
knew.”

The perspective of the treasurers on this subject of past relationships was stated by
Bob as the need to “give good financial advice. Don’t give a lot of history, or too much
baggage, give good common sense observations.” Sue’s outlook was that the treasurer
“sign whatever checks they wanted signed. Focus entirely just on the detailed bookkeeping side of financing.” Ray saw the treasurer as “having a close working relationship with the president” and stated “officers formed a team.” Lee’s position was that the treasurer was there “to assist the president.” He further commented that “the president in years gone by had been a lot more autocratic in the sense that the president makes a decision and everybody goes jumping. They are liable to get yes-men or disgruntled people.”

In summary, the presidents and treasurers as individual groups were not congruent on the past relationships of the treasurer to the president. Their perspective as a whole differed; however, two of the presidents and two treasurers had similar feelings that “the treasurer relationships to the president was one of doing what the president wanted” “while providing assistance and information.” One president and one treasurer believed that the “relationship between the president and treasurer consisted more of a team as equals.”

**Perceptions of Current Treasurer and President Relationships**

It is extremely difficult to know someone if you are strangers to each other, even in the same workplace environment. Relationships are developed by individuals spending quality time together and learning what makes each other tick. Bonding is essential to anything being held together and remaining strong. It is easier to value and appreciate someone when you know them. Lee believed, referring to the president’s and treasurer’s relationship, that “it’s important to get to know each other. The more you know someone, the better you can trust them. And certainly that helps us to get to know each other on a very close basis and friendly basis, and that’s very important when carrying out some of the very difficult decisions that have to be made.”
The exemplary conferences researched spent an average of between 12 to 20 hours per week for three of the conferences discussing business-related matters and 4 to 5 hours for one conference, which indicates that a lot of communication is taking place. Engaging in leisure time between the president and treasurer on a weekly basis in conferences ranged as high as 3 to 5 hours per week for one conference. The participants expressed that they shared activities such as attending sporting events together, playing pool together, eating at restaurants together, taking vacations together, and simply going over to each other’s home to socialize. Without exception, everyone agreed that spending time together enhanced their relationships with each other.

The presidents tended to view the present relationship between the treasurer and the president as a team. Tom said they need to “appreciate each other and work together as a team, and present a unified front.” Dan wanted to be kept “informed and aware of where we are financially. To be a partner with me as we seek to move the conference forward. Keep the organization financially strong.” And Abe felt that the uniqueness of the conference would have an impact on the treasurer’s and president’s relationship when he expressed that “it depends on the conference you’re in and the specific needs of the local conference. There’s got to be a good working relationship, a trust factor. There’s got to be loyalty between the two or back and forth with the two where they support each other. A high level of trust and ability to communicate between the two. The treasurer’s responsibility is to provide the president with good information.” Ken believed that the presidents and treasurers “have to work together,” but he emphasized that the “treasurer works for the president.”
The treasurers tended to view themselves in a supportive relationship with the presidents, providing the information needed for the president to do his work. Bob’s standpoint was that the “treasurer has to be able to work within the scope of the president’s desire of a relationship. Be willing to accommodate those relationships to the president, day-to-day working arrangement, and non-day-to-day working relationship.” Sue said the treasurer needs to “provide assistance in making financial decisions, and having acceptance that there are distinctions and distinctive roles and expectations in each role.” Ray felt his relationship with his president was exemplary as he reflected in these words. “We have a strong relationship. I know what’s expected. Give timely and accurate financial information. Work together, support one another, focus on the right thing. Have a good team.” Lee’s perspective was that “the treasurer should report to the president. Make the president aware on a regular and recurring basis of where we are financially, where we are with various business transactions that are taking place. To be an assistant to the president. Be able to handle the financial side of what the president wants to do as the president envisions the conference. To recognize and realize that the president is the person who should have the vision and set forth the plan for the conference.”

In summary, six of the participants believed that the treasurer and president should work together. There were four presidents and two treasurers who expressed this perspective. Three of the presidents and two of the treasurers believe that the treasurer should keep the president informed of financial matters and assist the president. Other comments that surfaced from the presidents included the need for presidents and treasurers to appreciate, trust, and communicate with each other.
Current Perceptions of Positive Relational Expectations of Treasurer to the President

The presidents and treasurers in the exemplary conferences all appeared to have very good working relationships and more often than not their relationship extended beyond the workplace. A contributing factor to the positive relationship was the high level of communication and accountability that existed between the president and treasurer. Tom felt that the treasurer “keeping him informed and involved in major decision making” was the major reason for the success he shared with his treasurer. Sue’s feelings were very similar to Tom’s.

Ken was his usual self when he repeated basically his same position throughout the interview. He said the treasurer needs to “just do what the president says. It’s a presidential system; that’s what we operate. And the treasurer is there to help the president be successful. Do whatever it takes to make that happen. Work together as a team.”

Ken’s philosophy has been very effective and his conference is very efficient. His relationship to this treasurer is an excellent one. Ken’s treasurer, Ray, expressed his feeling about their relationship and his responsibilities. “We have a strong relationship. I know what’s expected of me. Give timely and accurate financial information. Work together, support one another, focus on the right thing. Have a good team.” Ray’s relationship with Ken is the result of a bonding that has occurred from spending a lot of time together. On average, Ken estimated that he and Ray spent “4 to 5 hours a week” in discussing conference business, and “2 to 3 hours per week” in leisure time. Ray estimated around “1 to 2 hours” a week in both of these areas. The importance is that Ken and Ray expressed that spending time together will make your relationship “good” and “stronger.”
As a researcher, I was especially thrilled as I watched Ken and Ray interact in the executive board meeting and support each other as a unified team. They were truly exemplary and the executive board members radiated the same positive spirit, which was expressed in extensive “humor” and “laughter” throughout the meeting.

**Current Perceptions of Negative Relational Expectations of Treasurer to the President**

Factors that contributed to a treasurer developing or having an adverse or negative relationship with the president was expressed more strongly by the presidents than the treasurers during the interview. While the treasurers were open in sharing what they thought was critical, the interviewer perceived that the presidents were speaking from their core being, sort of like Jonah in the belly of the large fish, and wanting nothing more than to get out. The expressions of the presidents were very serious when this question was asked as if to say “I’m not going to hold back on this one.” When expectations have not been clearly communicated or defined between a president and treasurer, then conflicts and problems will occur with potential separations at some future point if unresolved.

From the president’s perspective, Dan asserts that “if the treasurer operates a lot on their own without the president knowing what’s going on and trying to be a lone ranger” then that would create a negative relationship. Ken firmly expressed “the treasurer telling the president what to do. What he’s not going to do. What he’s not going to spend. Undermining the president with other members of the executive committee or pastors. Personality conflicts. Inability to work with the president as a team leader.” Tom’s concern was a “treasurer refusing to take ownership of administrative decisions and stating this is what the president wants. Creating favorites that he slips money to. Making
decisions unilaterally and not involving the president in them.” And Abe simply describes his in one word, “disloyalty.”

It is vital that the treasurers understand how the presidents feel about what they expect from a treasurer to avoid additional job stress, conflicts with the president, removal from treasurer’s position, and reassignment or possible separation from the organization. Any one of these potential outcomes may result in long-term damage to an individual’s career.

Pertaining to negative behaviors by a treasurer that could foster a negative relationship with a president, Bob’s view was a treasurer “acting like the president, and speaking on behalf of the president when you are not entitled to. Once you’ve reached a decision with the officers’ group, if you don’t maintain that agreement in public, you don’t want to be a negative voice. You don’t want to vacillate.” Sue softly articulated her feeling as the treasurer “being overly sensitive about questions that they may have about what’s happening in the department. Not giving criticism in a positive manner. Talking to others instead of talking to him about matters that concern him. Stepping into areas that may be considered presidential prerogatives. Not making sure you have a clear understanding of what his expectations of you are. Acting in a way that, to them, might look suspicious and going behind their back and doing something.” Ray enunciates, “if you weren’t doing your job and not functioning as a team,” and Lee holds if there are “conflicts in goals and personality conflicts.”

It cannot be emphasized enough the damage that is done when the relationship between the president and treasurer is not positive. The perspectives of each participant have been shared, and those who operate these positions are admonished by those who
have demonstrated their competence as exemplary conference leaders to make sure their expectations are clearly communicated and understood.

Perceptions of Treasurers’ and Presidents’ Future Relationships

The future relationship between the treasurer and the president was perceived by Tom as “we’re a team, going to work together.” Dan expressed that the treasurer would “evolve into a closer role with the president. Become a more important role. Teammanship and partnership. Become a second officer instead of the Secretary.” Ken asserted that “the treasurer is really the financial helper to the president, keeps track of the records, and mutual working together.” Abe envisioned that “the relationship’s going to have to get even closer than it is today. There’s going to have to be very, very strong working ties. There’s going to have to be a lot of time spent together. The treasurer is to do his best to provide the resources that are needed to accomplish what the administration as a whole sees as the future. Presidents and treasurers are able to keep disagreements on whatever between themselves, amongst themselves.”

Abe also mentioned that in the future he did not see conflicts or disagreements as a necessary evil. He said, “I think it’s going to become more and more important that the president and treasurer be able to keep disagreements or whatever between themselves, amongst themselves, and be willing to admit that if their philosophies aren’t the same, that that doesn’t make one right or one wrong, it just means that they’re not the same. And go on serving the denomination.”

As financial leaders, the treasurers expressed these viewpoints regarding their future relationship with the president. Bob said the “treasurer is going to have to be more multi-
dimensional, operate more in a confined scope, be more of a CFO than a treasurer, and realize that they're not the CEO.” Sue recognized that treasurers will have to “be more technologically competent. Have foresight in decisions.” Ray has a realization that “they need to be close. You’re a team. There needs to be a good, strong, working relationship between the treasurer and the president. Respect each other, be honest with one another, be able to listen to one another, and hear anything that needs to be said. Knowing again that the president is the top dog. Work together as a team. Talk things through as a team.” Lee’s vantage point for the future was simply that the treasurer is to “support and assist the president.”

In summary, the participants’ responses indicate the importance of the president and treasurer being able to work together as a team.

Treasurer’s Relationship to the Board

Just as the treasurer is accountable to the president, the treasurer is also accountable to the executive board of the conference. As the researcher, I was able to observe and record detailed notes (Appendix G) of the executive board meetings of each exemplary conference where the treasurer was responsible for presenting financial reports to the board. The treasurers’ relationships with their executive boards during the meetings I observed were pleasant and responsive. A bond between the two groups was visible.

It became quite evident that the treasurers were very competent and skilled in financial leadership and management. They all did an outstanding job of presenting the financial reports, supporting their presidents, and contributing to the non-financial agenda items of their conference. In each case, after the treasurer presented his or her report, the president and members of the board expressed their appreciation to the treasurer and the
treasury department for the outstanding work they were doing as reflected in the treasurer’s report. There was a great deal of positive humor and verbal exchange between the treasurer, president, and board members in each conference which resembled a partnership between the three sectors of the conference leadership team. The board members listened intently to the reports and asked questions, made comments, and eventually voted to accept the treasurer’s reports.

**Perceptions of Positive Relational Expectations of Treasurer to the Board**

During the interviews the participants were asked to share their opinions on strategies a treasurer could use to enhance their relationship with the board, and this is what they shared. All of them emphasized the need to be trustworthy. Tom said, “Tell the truth.” Bob echoed using “truthfulness and full disclosure.” Ken shared the necessity to “bring in accurate financial statements explaining them in a way people can understand, and putting the information in a format that people can understand it and make sense to it.” Both Ray and Lee believed that “building confidence in yourself” and your “financial abilities” was critical to gaining the respect and trust of the board members.” Abe’s perspective of the treasurer and board relationship was more from the position of the treasurer being willing to be vulnerable to the board. He declared that the treasurer needs “to know what he’s talking about when he goes into the committee and if he doesn’t know, to be willing to admit it. To be able to answer their questions when they ask them. Have integrity and make sure that everything is above board, and that you’re not trying to hide anything from the committee. You’re an open book.”
The participants shared some things that can create an adverse or negative relationship between a treasurer and the board. Their comments are pointed, but powerful. A couple of key responses from the presidents include Tom saying a treasurer “getting mad in meetings.” Ken felt that “undermining the president and not presenting the financial data in a clear, concise manner” was a strong negative. And Dan’s concern was when a “treasurer gets defensive about suggestions the executive board may make and getting defensive about sharing information.”

The treasurers’ responses were similar to the presidents’. Bob believed that a treasurer “moving ahead of a board” was not a good thing to do. Sue’s reply was on the same page as Ken’s when she said; “Animosity between the treasurer and the president” that fosters negative relationships was something most boards would not tolerate. Ray and Lee both conveyed that the treasurer must be open, communicative, competent, and personable in their reporting style.

The incident reflected in the following story represents an account of what happens when the treasurer’s relationship with the president and board is not positive.

Sour Boards and Deadly Decisions: A Treasurer’s Worst Nightmare: Tom’s Story

I was sitting in Tom’s office and when this question (Please identify some things that can create an adverse or negative relationship between a treasurer and executive board?) was asked. He looked at me and paused, then laughed, and then his expression changed. Looking as if his facial muscles had just gone bankrupt, he told me this sad story
of what happened in a board meeting when the treasurer did not have a positive relationship with the president and board.

"It happened some years back. The president and the treasurer weren’t getting along and the executive committee made a decision one day and, before it was taken, he (the treasurer) said: I cannot serve in this conference if this particular action is voted. Well, it was voted and he said, I can’t work here if we’re going to do whatever it was, I don’t remember what the action was. And the president said (speaking to the treasurer), Is that your final decision? and the treasurer said Yes it is. And the president said, All in favor of accepting the treasurer’s resignation, please raise your hand. And the committee unanimously raised their hands and the treasurer went from being treasurer to out of work in about 60 seconds. That’s the best case I know of a treasurer really doing himself in. It’s better not to get too far out on a limb like that."

According to Tom, the treasurer’s intent in that story was not to quit his job, but his lack of clarity and a bad relationship with the president and board did not lend him a second chance. The moral of the story, he stated, is that a treasurer needs to work with the president and board as a team as much as possible.

Observations of the Treasurer's Relationships During the Committee Meeting

As an attendant of the conference executive committee board meetings, I observed that there were frequent exchanges between the treasurer and president, and the treasurer and board members as the treasurer gave the financial reports.
Treasurer’s Relationship to the President:
The Researcher’s Observations

In conference 1’s board meeting, I observed Tom making some comments in jest about the current ratio in which Bob responded in jest and laughed along with the members of the committee. In conference 2’s board meeting, there seemed to be a good working relationship between Dan and Sue in the executive committee meeting as things between them flowed very smoothly. During conference 3’s board meeting, Ken and Ray were unified in their understanding of the financial reports presented to the board members. And in conference 4’s board meeting, I noticed that Abe and Lee periodically chatted and reviewed notes and agenda items together during the course of the meeting. I often watched them lean towards each other as partners, in support of each other, throughout the course of the meetings.

Treasurer’s Relationship to the Board Members:
The Researcher’s Observations

In conference 1, as Bob presented the treasurer’s report, he referenced the board members to the financial statements distributed for additional detail information. After Bob concluded his report, the members clapped their hands in appreciation. During conference 2’s board meeting, the board members asked questions regarding certain items in the report given by Sue. She responded in full to each question, looking specifically at the board members who asked the questions. Ray, in conference 3, encouraged the board members to give him a call if they had any questions or needed any information on the financial report sent. He expressed a strong willingness to share with the board members beyond the executive committee board presentation. Lee’s approach in conference 4 was similar to Ray’s when he encouraged the members to ask questions and the members asked
questions about the financial report given by the treasurer. Lee recognized the individual board members as they addressed him, and commended them for asking good questions. The meeting climate was positive, and the treasurer encouraged the board members to ask questions and was proactive in making sure that that the board members understood the financial reports.

All treasurers appeared to be highly knowledgeable and competent in their responsibility and they were clearly adept in their understanding of accounting, financial software, and the usage of computer technology. The presidents seemed appreciative and supportive of the treasurer’s work and financial leadership, and that perception was expressed in each of the conferences by the president and board members. In each of the conferences the president and treasurer were seated next to each other, and the evidence of a unified partnership radiated from them as their interaction in the board meetings was observed.

Summary of the Treasurers Relationship to the President and Board Members

There was strong agreement between the presidents and treasurers that the behavior of the treasurers can have a positive or negative impact on the relationships that exist between treasurers and presidents, and treasurers and the board.

All the participants expressed in similar fashion that the treasurer should give loyal support to the president in sharing information with the president that is essential to the enhancement of the president’s office, and be effective in doing their job. Working together as a team, communicating with one another, and spending time with each other in business and leisure settings were big contributors in bonding their relationships. The
presidents and treasurers also expressed agreement that a treasurer acting independently in major decision making, or not keeping the president informed on the financial things pertaining to organization, could facilitate an adverse relationship. It was expressed that the treasurer needs to avoid acting like the president or not working together as a team.

Regarding the treasurer's relationship with the board, the participants expressed that the treasurer needs to be open and honest with the board members in presenting the financial reports of the conference, and make sure that they carry out the board directives in a timely manner. Treasurers being willing to make themselves available to the board members was also considered to be a strong element in enhancing their relationship with the board.

Some key potential negatives that were expressed included a treasurer being untruthful to the board. Second, was a treasurer appearing not to be competent or knowledgeable about the financial conditions of the conference. Third, was a treasurer consistently failing to carry out the board's directives in a timely manner. Fourth, was a treasurer being defensive in addressing or responding to board members, and a treasurer and president openly disagreeing and not supporting each other in the board meetings.

Communication of Treasurer's Expectations

Organizations are composed of many interchanging and connecting parts in the composition of human resources and information technology resources which are influenced directly by the internal and external environments of the society in which the organization operates. In order for entities to thrive and the people in it to function efficiently and effectively, communication between all the existing parts is the essential ingredient. Without effective communication in organizations there is potential for
confusion, chaos, negative conflicts, unnecessary misunderstandings, declining productivity and profitability that will eventually lead to an organization’s ruin.

As the members of the organization’s top management and leadership team, it is vitally important that the president, as the CEO, and the treasurer, as the CFO, be able to effectively communicate with each another. They should continue to strive to obtain a clearer understanding of each other, and of what the expectations are between each other. This approach may help them to avoid and prevent problems that may damage their ability to work together and provide effective leadership to the organization.

Perception of Past Communication of Expectations

Tom’s reflection of how the expectations of the treasurer were communicated in the past was simply expressed as “They weren’t. Except to tell the treasurer what he was doing.” Dan said the “president set the agenda on his own the roles of the other officers.” Ken’s comment was: “I have no idea.” And Abe’s feeling was this: “In the past, I think that it was much more; the presidency was a much more dictatorial position than it is today. Because the president carried a lot more power; then they just communicated, this is the way it’s going to be and the treasurer was expected to carry it out. And if he did not, the president saw that the treasurer worked somewhere else, or was quickly doing something else very quickly.”

Bob stated that communication of the treasurer’s expectations was learned by the treasurer through “trial and error. You just had to scope it out for yourself, ask a few questions in the office.” Sue noted that “communication was basically picking up from what others in the role may have done and that’s what the expectation was.” Ray’s experience was that the “presidents, they talked to me. The other treasurers with the
president, I don’t know.” Lee commented that the president was “a bit more autocratic. This is the way it needs to be as opposed to, This is part of what our team will do.”

Perceptions of Present Communication of Expectations

Tom, in describing his present relationship with his treasurer, said, “We talk together, telephone, meetings, meals, traveling.” Dan expressed his view as “I think you sit down and talk. Communication is basically verbal.” Ken asserted that the “president and treasurer should sit down together and just outline what’s expected from day one. You have to communicate what you expect. The organization has to fit around what people in the organization can do and assign their tasks by their ability to perform them.” Abe stated, “I think the president has a responsibility to communicate to those directly. I believe that the president has a responsibility to communicate to the treasurer. I think the president’s job is to get a shared vision with the treasurer as a team when all this is put out before the people.”

Bob’s position whenever he accepted a conference treasurer’s position was to have a meeting with the president to discuss what the expectations are. He said he would not accept a conference treasurer’s position until he had done that. He noted the expectations to be “in a job description that is periodically reviewed and a flow chart of responsibility.” Sue strongly enunciated that “the officers should meet regularly. Requests should be documented in writing. There should be regular meetings and free flow of information back and forth between the officers.” Ray’s experience was “you get an open and honest president and they’ll tell you. Talk to me. You want communication? just ask.” Lee felt that “it’s the responsibility of the president to communicate with his staff how he wants them to carry out their job.”
Perceptions of Future Communication of Expectations

Tom looked at the future communication between the president and treasurer as spending “more time together. Be together, be seen together, working together, talking together, eating together, electronic communications via e-mail.” Dan articulated “drawing up written, diagramed, organizational chart, and orally communicating through a meeting.” Ken envisioned the use of “job descriptions at times, and negotiation between the president and treasurer on what is expected.” Abe’s approach was from the influence of the stakeholders. He formulated that “very much, it could be that the constituency will dictate what is expected of the treasurer more than the presidency. Most of what is expected in the future will be dictated in a very clear manner from the constituency.” He continued and said, “I believe that the president has a responsibility to communicate to the treasurer. I think the president’s job is to get a shared vision with the treasurer so that they can work together as a team when all this is put out before the people.”

Bob declared that communication in the future of the treasurer’s expectations would “be more sophisticated. There’s going to be less communication of expectations. There’s going to be a broad global picture and the treasurer will need to figure out what needs to be done and do it.” Sue voiced that “there will be more intentionality in making sure that the roles and functions of each officer are clearly understood.” Ray testified that “the president just needs to be open and honest and sit down with the treasurer.” Lee delineated that “the smart treasurer will still continue to take cues from the president. Enhance his relationship, as job description goes, it’s a hard role to define. In the future that will continue to be difficult.”
Summary of Communication of the Treasurer’s Expectations

The communications of the treasurer’s expectations was considered by all the participants to be very important and essential between a treasurer and president. Communication of expectations was perceived by the presidents and treasurers to have definitely changed from the past to the present. In the past, three presidents and one treasurer viewed the president’s communication style towards treasurers as autocratic and dictatorial pertaining to expectations. Two of the treasurers expressed that the treasurers learned from trial and error, and picking up from others what was expected from presidents.

The present was perceived as totally different from the past where all the participants agreed that presidents and treasurers should sit down and talk with each other openly and honestly about what the expectations are. They all expressed that communication in this fashion was necessary.

The perceptions of future communication evolved slightly, but the principle expressed in the present did not change. They all expressed that communication between the presidents and treasurers should take place. Three presidents and three treasurers expressed that more talking will be needed with greater intentionality. Two of the presidents stated that written documentation in the form of job descriptions and diagrammed relationships will be utilized.

In conclusion, the perceptions of the individual groups in the past indicated that there was very little communication between presidents and treasurers other than the treasurers simply doing what they were told. Currently it is expected that the presidents and treasurers sit down and talk together about the expectations of the treasurer’s position,
and that this will become more intentional as the “team” concept takes on more meaning in
the organization. The future indicates the same pattern of communication as the present
with greater intentionality and written documentation of expectations.

Chapter Summary

In conclusion, there were some similarities between the presidents’ and treasurers’
perspectives of the roles and responsibilities of the treasurers for the past, present, and
future in all the roles and responsibilities listed. Pertaining to roles in the past, a president
and treasurer agreed on the role of “payroll processor.” In the present roles there was
agreement between presidents and treasurers on the role of “financial manager.” Regarding
future roles, there were no agreements on any of the roles identified between the presidents
and treasurers.

Pertaining to responsibilities, there was agreement between a president and
treasurer on the responsibility of the treasurer to “serve the president.” In the present
responsibilities, there was some agreement between the presidents and treasurers in the
selections of the responsibilities of “financial manager,” “handle legal & HR Issues,”
“serve the president,” and “manage the accounting.” Regarding future responsibilities,
there was agreement between presidents and treasurers on the identification of “financial
manager.”

The overall results of this analysis seem to indicate that there are differing
perceptions that continue to exist between presidents and treasurers on the roles and
responsibilities of the treasurer from the past to the present and future. Even though there
were similarities in the selections of some roles and responsibilities, there were significant
differences in the listing of the roles and responsibilities between the individual groups.
For example, in the past roles, there were nine different past roles identified, and the presidents and treasurers agreed on one. In the present roles, there were eight different present roles identified, and the presidents and treasurers agreed on one. In the future roles, there were eight future roles identified, and the presidents and treasurers did not agree on any.

In the past responsibilities, there were eight different past responsibilities identified, and the presidents and treasurers agreed on one. The area that showed the most congruence was in the present responsibilities where the presidents and treasurers shared the same perceptions on 4 of the 10 different present roles. In the future responsibilities, there were six different future responsibilities identified, and the presidents and treasurers agreed on one.

There was congruence among the presidents and treasurers in how the role, responsibilities, and relationships of the treasurer should be communicated. All four presidents and treasurers interviewed expressed that communication should take place and six of the participants, four treasurers and two presidents, indicated that the presidents were to initiate the conversations, and communication should occur face-to-face, just sitting down and talking. Telephones and e-mails were also identified as mediums of communication between a president and treasurer.

Important categories and themes that emerged from the interview participants were summarized in personal characteristics, portrayed image, functionality, and team. Detailed listings of categories are presented in Appendix G. Each of these themes highlighted the changing roles, responsibilities, and relationships of the treasurers from the past to the present and future as perceived by the presidents and treasurers of exemplary conferences,
with each group having a differing perspective as reflected in the tables. The board members of these conferences were not participants in the interview process.

The results of the interviewee’s perceptions seem to indicate that the local conference treasurer’s roles, responsibilities, and relationships have changed from the past to the present, and will continue to evolve in the future as the roles, responsibilities, and relationships of CFOs in other sectors of business, institutions, and service organizations change. For example, the treasurer’s primary perceptions of the past role of the treasurer indicates a shift from the perceptions of an “accountant” to a present role of a “financial manager,” and another shift in the future to that of “providing technology support” and “managing accounting.” The presidents’ primary perceptions shifted from the past role of “yes-man” to the president, to current and future roles of “financial manager.”

The treasurers’ perceptions of past responsibilities of the treasurers indicate a shift from the perceptions of “taking care of the rudiments of business” to present responsibilities of “financial manager” and “serve the employees,” to the future of “financial manager.” The presidents’ primary perceptions shifted from the past responsibilities of “accountant/bookkeeper” to the present of “financial manager,” and the similar future choice of “financial manager” and “providing financial leadership.” Based on the communication results from the participants, the relationships between the presidents and treasurers appear to have continued to evolve from one of giving and receiving assignments and orders in the past with minimum exchange of ideas, to the present of a partnership and administrative team. The future projects to be similar, except for more leadership expectations from the treasurers and documented exchange between presidents and treasurers of expectations.
CHAPTER FIVE

QUANTITATIVE ANALYSIS AND INTERPRETATION

Introduction

This study utilized a sequential exploratory mixed methods strategy to collect and analyze the research data. The research instruments I used to collect the survey data were developed from the data I collected from interviews with presidents and treasurers of four exemplary conferences. A recommended listing of exemplary conferences was developed from the selection of experts in higher organizations comprised of presidents and treasurers of the North American Division and Union Conferences of the Seventh-day Adventist Church. I also collected and analyzed data from observations of exemplary conferences’ executive board meetings. The roles, responsibilities, and relationships identified by the presidents and treasurers in the exemplary conferences were used in the survey of the “total” population of presidents, treasurers, and randomly selected board members.

I distributed and mailed surveys to three population groups totaling 399 questionnaires. The targeted groups were 57 presidents, 57 treasurers, and 285 executive members in 57 local conferences of the Seventh-day Adventists Church located throughout the United States of America, Canada, and Bermuda. The response rate for the presidents was 35 surveys, or 61%. The response rate for the treasurers was 39
surveys, or 68%. The response rate for the executive board members was 144 surveys, or 50%. The overall response rate for the survey questionnaire for this study was 218 surveys, or 55%.

I used descriptive statistics and One-Way ANOVA with a Student-Newman-Keuls Post-Hoc Test to analyze the data collected for this study in response to the research questions. Chi-Square Analysis and tables were also used to provide a more detailed and comparative analysis of the data collected. I formulated research hypothesis statements and tested the null hypothesis statements for each question pertaining to my survey questions.

**Research Question 1a**

Research Question 1a: In what ways have the past, present, and future roles and responsibilities of the treasurer as perceived by presidents, treasurers, and executive board members changed?

I answered this research question first by analyzing each individual group’s (treasurers, presidents, and board members) ranking of the past, present, and future roles and responsibilities. The total rankings for each individual group (treasurers, presidents, and board members) were recorded in order, with the most important role and responsibility ranked first. The rankings of the treasurer’s roles and responsibilities for the past, present, and future were derived from the individual group’s selections on the ranking scale from the most important to the least important. These findings were recorded in chart form. It should be noted that the lower the mean, the higher the ranking. The rankings of the roles by the three individual groups (treasurers, presidents, and board members) were examined in order to establish any perceptions of changes in
the treasurer's roles. This procedure was also repeated for the past, present, and future responsibilities.

In parts 3 and 4 on the questionnaire, the survey participants were asked to prioritize the past, present, and future roles and responsibilities listed in the forced ranking scales in terms of the most important to the least important. The tables referenced in the research questions where the roles and responsibilities are ranked reflect the results from the individual groups' rankings. The results of question 1a are presented by the individual groups for the past roles, present roles, and future roles followed by the same pattern for responsibilities.

Roles

President's Perceptions of Roles

The overall rankings of the importance of the treasurer's roles as perceived by the presidents showed minimal or no change in terms of importance from the past, to the present, and to the future as reflected in the mean scores as shown in Table 7. For example, the presidents' perceptions of the treasurer's roles for the past, present, and future indicate that the "administrative officer" and "financial manager" were perceived as the most important in the past, present, and future. The roles of "yes-man to the president" and "payroll check processor" were the least important in the past, present, and future. However, the president's perception of the treasurer as an "accountant/bookkeeper" became less important in the present and future than in the past, while the role of "diplomat" increased in importance from the past to the present and future.
Table 7

Rankings of Past, Present, and Future Roles by the Presidents

<table>
<thead>
<tr>
<th>Past</th>
<th>$M$</th>
<th>Present</th>
<th>$M$</th>
<th>Future</th>
<th>$M$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Manager</td>
<td>2.64</td>
<td>Administrative Officer</td>
<td>1.83</td>
<td>Administrative Officer (2.29)</td>
<td>2.29</td>
</tr>
<tr>
<td>Administrative Officer</td>
<td>3.88</td>
<td>Financial Manager</td>
<td>2.37</td>
<td>Financial Manager</td>
<td>2.73</td>
</tr>
<tr>
<td>Presidential Advisor</td>
<td>3.88</td>
<td>Presidential Advisor</td>
<td>3.25</td>
<td>Presidential Advisor</td>
<td>3.29</td>
</tr>
<tr>
<td>Policy Administrator</td>
<td>4.23</td>
<td>Policy Administrator</td>
<td>4.15</td>
<td>Policy Administrator</td>
<td>3.98</td>
</tr>
<tr>
<td>Accountant/Bookkeeper</td>
<td>4.26</td>
<td>Diplomat</td>
<td>5.48</td>
<td>Diplomat</td>
<td>5.26</td>
</tr>
<tr>
<td>Stewardship Person</td>
<td>5.30</td>
<td>Stewardship Person</td>
<td>5.78</td>
<td>Stewardship Person</td>
<td>5.77</td>
</tr>
<tr>
<td>Payroll Check Processor</td>
<td>5.38</td>
<td>Accountant/Bookkeeper</td>
<td>5.81</td>
<td>Accountant/Bookkeeper</td>
<td>5.83</td>
</tr>
<tr>
<td>Diplomat</td>
<td>5.79</td>
<td>Payroll Check Processor</td>
<td>6.54</td>
<td>Payroll Check Processor</td>
<td>6.64</td>
</tr>
<tr>
<td>Yes-Man to the President</td>
<td>6.13</td>
<td>Yes-Man to the President</td>
<td>6.80</td>
<td>Yes-Man to the President</td>
<td>6.66</td>
</tr>
</tbody>
</table>

Note. The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.

Treasurer’s Perceptions of Roles

The overall rankings of the importance of the treasurer’s roles as perceived by the treasurers revealed that the most and least important roles have not changed from the past to the future as indicated by the mean scores shown in Table 8.

For example, in Table 8, the role of the “financial manager” and “administrative officer” were perceived as the most important in the past, present, and future, and “yes-man to the president” was the least important in the past and present. However, the
treasurers’ perceptions of the treasurer as an “accountant/bookkeeper” and “payroll check processor” became less important in the present and future than in the past, while the role of “diplomat” increased in importance from the past to the present and future.

Table 8

*Ranks of Past, Present, and Future Roles by the Treasurers*

<table>
<thead>
<tr>
<th>Past</th>
<th>Present</th>
<th>Future</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Financial Manager</td>
<td>2.77 Financial Manager</td>
<td>1.68 Financial Manager</td>
<td>1.52</td>
</tr>
<tr>
<td>2 Administrative Officer</td>
<td>3.34 Administrative Officer</td>
<td>1.81 Administrative Officer (1.97)</td>
<td>1.97</td>
</tr>
<tr>
<td>3 Accountant/Bookkeeper</td>
<td>4.39 Policy Administrator</td>
<td>3.61 Presidential Advisor</td>
<td>3.57</td>
</tr>
<tr>
<td>4 Policy Administrator</td>
<td>4.43 Presidential Advisor</td>
<td>3.67 Policy Administrator</td>
<td>3.85</td>
</tr>
<tr>
<td>5 Presidential Advisor</td>
<td>5.03 Diplomat</td>
<td>5.69 Diplomat</td>
<td>5.97</td>
</tr>
<tr>
<td>6 Stewardship Person</td>
<td>5.77 Stewardship Person</td>
<td>6.17 Stewardship Person</td>
<td>5.98</td>
</tr>
<tr>
<td>7 Payroll Check Processor</td>
<td>6.00 Accountant/Bookkeeper</td>
<td>6.30 Accountant/Bookkeeper</td>
<td>6.60</td>
</tr>
<tr>
<td>8 Diplomat</td>
<td>6.18 Payroll Check Processor</td>
<td>7.13 Yes-Man to the President</td>
<td>7.14</td>
</tr>
<tr>
<td>9 Yes-Man to the President</td>
<td>6.25 Yes-Man to the President</td>
<td>7.17 Payroll Check Processor</td>
<td>7.19</td>
</tr>
</tbody>
</table>

*Note.* The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.

**Executive Board Members’ Perceptions of Roles**

The overall rankings of the importance of the treasurer’s roles as perceived by the board members showed some changes from the past to the present as reflected in the
mean scores shown in Table 9. However, the role of the “financial manager” was perceived by the board members as the most important role in the past, present, and future. The board members’ perception of the treasurer as an “accountant/bookkeeper” became less important as we moved from the past to the future. The role of the “diplomat,” “administrative officer,” and “presidential advisor” increased in importance from the past to the future.

Table 9

<table>
<thead>
<tr>
<th>Past</th>
<th>Present</th>
<th>Future</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Financial Manager</td>
<td>2.67 F Manager</td>
<td>1.85 F Manager</td>
</tr>
<tr>
<td>2 Accountant/Bookkeeper</td>
<td>3.07 A/O</td>
<td>3.11 A/O</td>
</tr>
<tr>
<td>3 Administrative Officer</td>
<td>3.55 PA</td>
<td>3.26 PA</td>
</tr>
<tr>
<td>4 Presidential Advisor</td>
<td>4.21 A/Bk</td>
<td>4.16 PA</td>
</tr>
<tr>
<td>5 Policy Administrator</td>
<td>5.12 PA</td>
<td>4.37 A/Bk</td>
</tr>
<tr>
<td>6 Stewardship Person</td>
<td>5.20 S Person</td>
<td>5.69 S Person</td>
</tr>
<tr>
<td>7 Payroll Check Processor</td>
<td>5.60 D</td>
<td>6.12 D</td>
</tr>
<tr>
<td>8 Yes-Man to the President</td>
<td>5.70 P Processor</td>
<td>6.18 P Processor</td>
</tr>
<tr>
<td>9 Diplomat</td>
<td>6.23 Y to P</td>
<td>6.55 Y to P</td>
</tr>
</tbody>
</table>

Note. The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.
In summary, the three groups tended to agree that the two most important roles of “financial manager” and “administrative officer” and the least important role of “yes-man to the president” have not changed from the past to the present and into the future. Generally, the role of the “accountant/bookkeeper” is viewed as decreasing in importance from the perspective of presidents, treasurers, and board members.

Responsibilities

President’s Perceptions of Responsibilities

The overall ranking of the importance of the treasurer’s responsibilities as perceived by the presidents revealed few changes from the past to the future as reflected in Table 10. The presidents’ perceptions of the responsibility to “provide financial leadership” was perceived as the most important responsibility in the past, present, and future, whereas “provide tech support” and “be involved in programs” were the least important. The presidents’ perceptions of the treasurer’s responsibility to “manage accounting” were considered to be less important in the present than in the past and future.

Treasurer’s Perceptions of Responsibilities

The overall ranking of the importance of the treasurer’s responsibilities as perceived by the treasurers revealed some changes in importance from the past to the present and minimal change from the present to the future (Table 11). The responsibility of “providing financial leadership” was perceived as the most important, and “provide tech support” and “be involved in programs” as the least important. The treasurers’
perceptions of the treasurer’s responsibility to “manage accounting” became less important in the present and future than in the past.

Table 10

**Rankings of Past, Present, and Future Responsibilities by the Presidents**

<table>
<thead>
<tr>
<th>Past</th>
<th>Present</th>
<th>Future</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1  Provide Financial Leadership</td>
<td>2.92 Provide Financial Leadership</td>
<td>1.93 Provide Financial Leadership</td>
<td>1.98</td>
</tr>
<tr>
<td>2  Manage Accounting</td>
<td>3.30 Advise the President</td>
<td>2.97 Advise the President</td>
<td>3.00</td>
</tr>
<tr>
<td>3  Advise the President</td>
<td>3.66 Sit on Boards/Chair Meetings</td>
<td>4.13 Manage Accounting</td>
<td>4.36</td>
</tr>
<tr>
<td>4  Sit on Boards/Chair Meetings</td>
<td>4.10 Serve the Workers/Members</td>
<td>4.30 Sit on Boards/Chair Meetings</td>
<td>4.40</td>
</tr>
<tr>
<td>5  Serve the Workers/Members</td>
<td>4.45 Manage Accounting</td>
<td>4.51 Serve the Workers/Members</td>
<td>4.56</td>
</tr>
<tr>
<td>6  Manage Insurance/Risk Management</td>
<td>4.87 Manage Insurance/Risk Management</td>
<td>5.10 Manage Insurance/Risk Management</td>
<td>5.34</td>
</tr>
<tr>
<td>7  Handle Legal/HR Issues</td>
<td>4.97 Handle Legal/HR Issues</td>
<td>5.45 Handle Legal/HR Issues</td>
<td>5.69</td>
</tr>
<tr>
<td>8  Be Involved in Programs (6.45)</td>
<td>6.45 Be Involved in Programs</td>
<td>6.16 Be Involved in Programs</td>
<td>6.18</td>
</tr>
</tbody>
</table>

*Note.* The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.
Table 11

*Rankings of Past, Present, and Future Responsibilities by the Treasurers*

<table>
<thead>
<tr>
<th>Past</th>
<th>Present</th>
<th>Future</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Provide Financial Leadership</td>
<td>2.82</td>
<td>Provide Financial Leadership</td>
</tr>
<tr>
<td>2 Manage Accounting</td>
<td>3.37</td>
<td>Advise the President</td>
</tr>
<tr>
<td>3 Sit on Board/Chair Meetings</td>
<td>4.08</td>
<td>Sit on Boards/Chair Meetings</td>
</tr>
<tr>
<td>4 Advise the President</td>
<td>4.51</td>
<td>Manage Accounting</td>
</tr>
<tr>
<td>5 Serve the Workers/Members</td>
<td>4.74</td>
<td>Serve the Workers/Members</td>
</tr>
<tr>
<td>6 Manage Insurance/Risk Management</td>
<td>5.55</td>
<td>Handle Legal/HR Issues</td>
</tr>
<tr>
<td>7 Handle Legal/HR Issues</td>
<td>5.56</td>
<td>Manage Insurance/Risk Management</td>
</tr>
<tr>
<td>8 Be Involved in Programs</td>
<td>6.06</td>
<td>Be Involved in Programs</td>
</tr>
<tr>
<td>9 Provide Tech Support</td>
<td>6.93</td>
<td>Provide Tech Support</td>
</tr>
</tbody>
</table>

*Note.* The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.

**Executive Board Members’ Perceptions of Responsibilities**

The overall ranking of the importance of the treasurer’s responsibilities as perceived by board members showed substantial change in importance from the past to the future (Table 12). The board members ranked “managing accounting” as the most important responsibility in the past, with decreasing importance in the present and future. Board members identified “providing financial leadership” as increasing in importance.
from the past to the future. Board members viewed "provide tech support" and "be involved in programs" as the least important in the past, present, and future.

Table 12

*Rankings of Past, Present, and Future Responsibilities by the Executive Board Members*

<table>
<thead>
<tr>
<th>Past</th>
<th>M</th>
<th>Present</th>
<th>M</th>
<th>Future</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manage Accounting</td>
<td>2.22</td>
<td>Provide Financial Leadership</td>
<td>2.49</td>
<td>Provide Financial Leadership</td>
<td>1.95</td>
</tr>
<tr>
<td>Advise the President</td>
<td>3.62</td>
<td>Manage Accounting</td>
<td>2.83</td>
<td>Advise the President</td>
<td>2.73</td>
</tr>
<tr>
<td>Provide Financial Leadership</td>
<td>3.92</td>
<td>Advise the President</td>
<td>2.94</td>
<td>Manage Accounting</td>
<td>3.31</td>
</tr>
<tr>
<td>Sit on Boards/Chair Meetings</td>
<td>4.05</td>
<td>Sit on Boards/Chair Meetings</td>
<td>4.76</td>
<td>Manage Insurance/Risk Management</td>
<td>4.86</td>
</tr>
<tr>
<td>Manage Insurance/Risk Management</td>
<td>4.70</td>
<td>Manage Insurance/Risk Management</td>
<td>4.99</td>
<td>Serve the Workers/Members</td>
<td>4.88</td>
</tr>
<tr>
<td>Serve the Workers/Members</td>
<td>4.89</td>
<td>Handle Legal/HR Issues</td>
<td>5.21</td>
<td>Sit on Boards/Chair Meetings</td>
<td>5.02</td>
</tr>
<tr>
<td>Handle Legal/HR Issues</td>
<td>5.51</td>
<td>Serve the Workers/Members</td>
<td>5.33</td>
<td>Handle Legal/HR Issues</td>
<td>5.35</td>
</tr>
<tr>
<td>Be Involved in Programs</td>
<td>5.89</td>
<td>Provide Tech Support</td>
<td>5.91</td>
<td>Be Involved in Programs</td>
<td>5.87</td>
</tr>
<tr>
<td>Provide Tech Support</td>
<td>6.04</td>
<td>Be Involved in Programs</td>
<td>6.08</td>
<td>Provide Tech Support</td>
<td>5.99</td>
</tr>
</tbody>
</table>

*Note.* The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.

In summary, the three groups tended to agree that the most important responsibility of "providing financial leadership" has not changed from the past to the present and into the future. The least important responsibilities for all three groups were
“provide tech support” and “be involved in programs.” The responsibility to “manage accounting” tended to be viewed as decreasing in importance from the past to the future.

Research Question 1b

Research Question 1b: Is there congruence between the perceptions of the presidents, treasurers, and executive board members as they relate to the way the roles, responsibilities, and relationships of the treasurer have changed?

In response to this research question, there are two different kinds of results: (a) Hypothesis testing of survey questions pertaining to roles, responsibilities, and relationships and (b) Rankings of the roles and responsibilities. The results will be given with hypotheses first, then the rankings, and finally a summary statement of the two kinds of results.

Each survey question is given with the mean ($M$) of the total group and a statement of whether the null hypothesis was retained or rejected. In all cases where the hypothesis statements are rejected, the Student-Newman-Keuls Test results are given. The scale used for determining the level of disagreement and agreement is identified in the following manner: Strongly Disagree (1 to 1.5), Disagree (1.51 to 2.5), Neutral (2.51 to 3.5), Agree (3.51 to 4.5), and Strongly Agree (4.51 to 5.0).

Tables from the Student-Newman-Keuls Post-Hoc Test results for questions that reflected significant differences between the groups are presented. The results of question 1b are presented in three major sections: roles, responsibilities, and relationships.
Roles

Hypotheses of Survey Questions

Following are the null hypothesis statements that were tested to answer research question 1b: Is there congruence between the perceptions of the presidents, treasurers, and executive board members as they relate to the way the roles, responsibilities, and relationships of the treasurer have changed?

Composite ANOVA tables are presented for the survey questions relating to roles followed by the Student-Newman-Keuls Post-Hoc Test for each one of those expectations of roles that showed a significant difference. Table 13 demonstrates that there were significant differences among one of the three survey questions relating to roles.

Table 13

Survey Questions Relating to Roles

<table>
<thead>
<tr>
<th>Question</th>
<th>SS</th>
<th>df</th>
<th>MS</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Between Groups</td>
<td>1.950</td>
<td>2</td>
<td>0.975</td>
<td>1.190</td>
</tr>
<tr>
<td></td>
<td>Within Groups</td>
<td>176.164</td>
<td>215</td>
<td>0.819</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>178.115</td>
<td>217</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Between Groups</td>
<td>12.727</td>
<td>2</td>
<td>6.364</td>
<td>5.464</td>
</tr>
<tr>
<td></td>
<td>Within Groups</td>
<td>249.254</td>
<td>214</td>
<td>1.165</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>261.982</td>
<td>216</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Between Groups</td>
<td>2.466</td>
<td>2</td>
<td>1.233</td>
<td>1.560</td>
</tr>
<tr>
<td></td>
<td>Within Groups</td>
<td>169.175</td>
<td>214</td>
<td>0.791</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>171.641</td>
<td>216</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Question 1. The role of the treasurer has changed from the past to the present and will continue to evolve in the future (The total group mean of 3.76 indicates that the three groups tended to agree with this statement).
The null hypothesis was retained ($F_{2, 215} = 1.190, p = .306$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the role of the treasurer has changed from the past to the present and will continue to evolve in the future.

Question 4. In the past the treasurer’s role was viewed more as a “yes man” to the president (The total group mean of 2.85 indicates that the three groups were neutral with this statement).

The null hypothesis was rejected ($F_{2, 214} = 5.464, p = .005$). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference leadership on whether in the past the treasurer’s role was viewed more as a ‘yes man’ to the president.

The Student-Newman-Keuls Post-Hoc Test indicates that the presidents responded to this expectation significantly lower than the board members, but there is no significant difference between the responses of the presidents and the treasurers, and between the responses of the treasurers and the board members (Table 14).

Table 14

*Student-Newman-Keuls Test for Past Role as “Yes-Man”*

<table>
<thead>
<tr>
<th>Position</th>
<th>$N$</th>
<th>$M$</th>
<th>President</th>
<th>Treasurer</th>
<th>Board</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>35</td>
<td>2.34</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasurer</td>
<td>38</td>
<td>2.74</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board</td>
<td>144</td>
<td>3.00</td>
<td></td>
<td></td>
<td>*</td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.
Question 7. In the future the role of the treasurer will be perceived more in terms of a corporate chief financial officer (The total group mean of 3.88 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained ($F_{2, 214} = 1.560, p = .213$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether in the future the role of the treasurer will be perceived more in terms of a chief financial officer.

**Rankings of Roles**

Past roles

A summary of the results from the ranking of past roles for the individual groups indicates that the presidents, treasurers, and board members were similar in their top selection of the past role of “financial manager” and the least important role of “yes-man to the president” and “diplomat.” However, the individual groups had different patterns in their remaining past-role perceptions as reflected in Table 15.

The rankings of past roles differed where the total group was neutral in their response with a mean of 2.85 that the perception of the treasurer’s role in the past was viewed more as a “yes-man to the president.” A significant difference existed between the presidents ($M=2.34$) and board members ($M=3.00$) regarding this perception.
Table 15

Rankings of Past Roles for the Three Individual Groups

<table>
<thead>
<tr>
<th></th>
<th>Presidents</th>
<th>M</th>
<th>Treasurers</th>
<th>M</th>
<th>Board Members</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Financial Manager</td>
<td>2.64</td>
<td></td>
<td>Financial Manager</td>
<td>2.77</td>
<td>Financial Manager</td>
<td>2.67</td>
</tr>
<tr>
<td>2 Administrative Officer</td>
<td>3.88</td>
<td>Administrative Officer</td>
<td>3.34</td>
<td>Accountant/Bookkeeper</td>
<td>3.07</td>
<td></td>
</tr>
<tr>
<td>3 Presidential Advisor</td>
<td>3.88</td>
<td>Accountant/Bookkeeper</td>
<td>4.39</td>
<td>Administrative Officer</td>
<td>3.55</td>
<td></td>
</tr>
<tr>
<td>4 Policy Administrator</td>
<td>4.23</td>
<td>Policy Administrator</td>
<td>4.43</td>
<td>Presidential Advisor</td>
<td>4.21</td>
<td></td>
</tr>
<tr>
<td>5 Accountant/Bookkeeper</td>
<td>4.26</td>
<td>Presidential Advisor</td>
<td>5.03</td>
<td>Policy Administrator</td>
<td>5.12</td>
<td></td>
</tr>
<tr>
<td>6 Stewardship Person</td>
<td>5.30</td>
<td>Stewardship Person</td>
<td>5.77</td>
<td>Stewardship Person</td>
<td>5.20</td>
<td></td>
</tr>
<tr>
<td>7 Payroll Check Processor</td>
<td>5.38</td>
<td>Payroll Check Processor</td>
<td>6.00</td>
<td>Payroll Check Processor</td>
<td>5.60</td>
<td></td>
</tr>
<tr>
<td>8 Diplomat</td>
<td>5.79</td>
<td>Diplomat</td>
<td>6.18</td>
<td>Yes-Man to the President</td>
<td>5.70</td>
<td></td>
</tr>
<tr>
<td>9 Yes-Man to the President</td>
<td>6.13</td>
<td>Yes-Man to the President</td>
<td>6.25</td>
<td>Diplomat</td>
<td>6.23</td>
<td></td>
</tr>
</tbody>
</table>

Note. The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.

Present roles

A summary of the results from the ranking of the present roles for the individual groups indicates that there were some similar rankings between the individual groups.

For example, all three groups identified “administrative officer” and “financial manager” as the top two present roles, and “yes-man to the president” and “payroll check processor” as the two least important (Table 16).
Table 16

Rankings of Present Roles for the Three Individual Groups

<table>
<thead>
<tr>
<th>Presidents</th>
<th>M</th>
<th>Treasurers</th>
<th>M</th>
<th>Board Members</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Administrative Officer</td>
<td>1.83</td>
<td>Financial Manager</td>
<td>1.68</td>
<td>Financial Manager</td>
<td>1.85</td>
</tr>
<tr>
<td>2 Financial Manager</td>
<td>2.37</td>
<td>Administrative Officer</td>
<td>1.81</td>
<td>Administrative Officer</td>
<td>3.11</td>
</tr>
<tr>
<td>3 Presidential Advisor</td>
<td>3.25</td>
<td>Policy Administrator</td>
<td>3.61</td>
<td>Presidential Advisor</td>
<td>3.26</td>
</tr>
<tr>
<td>4 Policy Administrator</td>
<td>4.15</td>
<td>Presidential Advisor</td>
<td>3.67</td>
<td>Accountant/Bookkeeper</td>
<td>4.16</td>
</tr>
<tr>
<td>5 Diplomat</td>
<td>5.48</td>
<td>Diplomat</td>
<td>5.69</td>
<td>Policy Administrator</td>
<td>4.37</td>
</tr>
<tr>
<td>6 Stewardship Person</td>
<td>5.78</td>
<td>Stewardship Person</td>
<td>6.17</td>
<td>Stewardship Person</td>
<td>5.69</td>
</tr>
<tr>
<td>7 Accountant/Bookkeeper</td>
<td>5.81</td>
<td>Accountant/Bookkeeper</td>
<td>6.30</td>
<td>Diplomat</td>
<td>6.12</td>
</tr>
<tr>
<td>8 Payroll Check Processor</td>
<td>6.54</td>
<td>Payroll Check Processor</td>
<td>7.13</td>
<td>Payroll Check Processor</td>
<td>6.18</td>
</tr>
<tr>
<td>9 Yes-Man to the President</td>
<td>6.80</td>
<td>Yes-Man to the President</td>
<td>7.17</td>
<td>Yes-Man to the President</td>
<td>6.55</td>
</tr>
</tbody>
</table>

Note. The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.

Future roles

A summary of the results from the ranking of the future roles for the individual groups indicates that there were some similar rankings between the presidents, treasurers, and board members. Although the rankings were somewhat different, the three groups agreed that in the future the top four roles will be “financial manager,” “administrative officer,” “presidential advisor,” and “policy administrator.” The two least important roles in the future were “yes-man to the president” and “payroll check processor” (Table 17).
Table 17

Rankings of the Future Roles for the Three Individual Groups

<table>
<thead>
<tr>
<th>Presidents</th>
<th>M</th>
<th>Treasurers</th>
<th>M</th>
<th>Board Members</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Administrative Officer</td>
<td>2.29</td>
<td>Financial Manager</td>
<td>1.52</td>
<td>Financial Manager</td>
<td>1.87</td>
</tr>
<tr>
<td>2 Financial Manager</td>
<td>2.73</td>
<td>Administrative Officer</td>
<td>1.97</td>
<td>Administrative Officer</td>
<td>2.83</td>
</tr>
<tr>
<td>3 Presidential Advisor</td>
<td>3.29</td>
<td>Presidential Advisor</td>
<td>3.57</td>
<td>Presidential Advisor</td>
<td>3.18</td>
</tr>
<tr>
<td>4 Policy Administrator</td>
<td>3.98</td>
<td>Policy Administrator</td>
<td>3.85</td>
<td>Policy Administrator</td>
<td>4.22</td>
</tr>
<tr>
<td>5 Diplomat</td>
<td>5.26</td>
<td>Diplomat</td>
<td>5.97</td>
<td>Accountant/ Bookkeeper</td>
<td>4.64</td>
</tr>
<tr>
<td>6 Stewardship Person</td>
<td>5.77</td>
<td>Stewardship Person</td>
<td>5.98</td>
<td>Stewardship Person</td>
<td>5.51</td>
</tr>
<tr>
<td>7 Accountant/ Bookkeeper</td>
<td>5.83</td>
<td>Accountant/ Bookkeeper</td>
<td>6.60</td>
<td>Diplomat</td>
<td>5.68</td>
</tr>
<tr>
<td>8 Payroll Check Processor</td>
<td>6.64</td>
<td>Yes-Man to the President</td>
<td>7.14</td>
<td>Payroll Check Processor</td>
<td>6.49</td>
</tr>
<tr>
<td>9 Yes-Man to the President</td>
<td>6.66</td>
<td>Payroll Check Processor</td>
<td>7.19</td>
<td>Yes-Man to the President</td>
<td>6.71</td>
</tr>
</tbody>
</table>

Note. The lower the mean score, the higher the ranking in importance. The higher the mean, the lower the ranking in importance.

The three groups (presidents, treasurers, and board members) tended to agree ($M=3.88$) that in the future the role of the treasurer will be perceived more in terms of a corporate chief financial officer. This perception corresponds with their ranking of the “financial manager” and “administrative officer” as the most important roles in the future for the treasurer by the individual groups (Table 17).
Write-in roles

The survey participants were asked to write in their selection on the ranking scale for roles they felt were applicable. The statistical analysis in compiling the data did not reflect the other write-in roles. In order to list the results of the write-ins, I analyzed each of the surveys and recorded the roles that were written on the surveys by the participants. A total of 17 surveys had write-ins recorded on them for “other” in the forced ranking scales. The results are listed in Table 18.

Table 18

<table>
<thead>
<tr>
<th>Past Roles</th>
<th>Present Roles</th>
<th>Future Roles</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prayer</td>
<td>Trust Servant</td>
<td>Trust Servant</td>
</tr>
<tr>
<td>2. Financial Communicator</td>
<td>Spiritual Leader</td>
<td>Encourager Teacher</td>
</tr>
<tr>
<td>3. Communicator</td>
<td>Communicator</td>
<td>Communicator</td>
</tr>
<tr>
<td>5. Spiritual Leader</td>
<td>Spiritual Leader</td>
<td>Spiritual Leader</td>
</tr>
<tr>
<td>7. Trainer of Future Treasurers</td>
<td>Financial Communicator</td>
<td>Financial Communicator</td>
</tr>
<tr>
<td>8. Preaching</td>
<td>Educator of Financial Issues</td>
<td></td>
</tr>
<tr>
<td>9. Communicate to Field</td>
<td>Local Finance Advisor of Churches and Schools</td>
<td></td>
</tr>
<tr>
<td>10. Train Future Leaders</td>
<td>Trainer for Leadership</td>
<td></td>
</tr>
<tr>
<td>11. Faithful Person</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The majority of the roles listed were constant from the past, present, and future such as “communicator,” “Christian,” “spiritual leader,” “financial educator,” and “trainer.” However, new roles that emerged in the present and future were “trust servant” and “engineering.”

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Summary of changing roles

A comparison of the individual group rankings of the roles past to the present and the present to the future indicate there were changes in the selections and ranking by the individual groups. All of the groups tended to agree with a total group mean of 3.76 that the role of the treasurer has changed from the past to the present and will continue to evolve in the future. In general, the rankings and survey questions showed that the presidents, treasurers, and board members agreed that the role of an accountant has changed from the past to the present and will continue to change in the future, but that the least important and most important roles remained unchanged.

Responsibilities

Hypotheses of Survey Questions

Composite ANOVA tables are presented for responsibilities, followed by the Student-Newman-Keuls Post-Hoc Test for each one of the responsibilities that showed a significant difference. Table 19 demonstrates that there were significant differences among two of the five survey questions about responsibilities.

Question 2. The responsibilities of the treasurer have changed from the past to the present and will continue to evolve in the future (The total group mean of 3.87 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained ($F_{2, 215} = .655, p = .520$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the responsibilities of the treasurer have changed from the past to the present and will continue to evolve in the future.
Table 19

Survey Questions Relating to Responsibilities

<table>
<thead>
<tr>
<th>Question</th>
<th>SS</th>
<th>df</th>
<th>MS</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Between Groups: 1.032</td>
<td>2</td>
<td>0.516</td>
<td>0.520</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Within Groups: 169.371</td>
<td>215</td>
<td>0.788</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total: 170.404</td>
<td>217</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Between Groups: 15.687</td>
<td>2</td>
<td>7.844</td>
<td>0.001</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Within Groups: 242.813</td>
<td>213</td>
<td>1.140</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total: 258.500</td>
<td>215</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Between Groups: 2.759</td>
<td>2</td>
<td>1.380</td>
<td>0.097</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Within Groups: 125.204</td>
<td>214</td>
<td>0.585</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total: 127.963</td>
<td>216</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Between Groups: 3.412</td>
<td>2</td>
<td>1.706</td>
<td>0.034</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Within Groups: 107.364</td>
<td>216</td>
<td>0.497</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total: 110.776</td>
<td>218</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Between Groups: 1.761</td>
<td>2</td>
<td>0.880</td>
<td>0.274</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Within Groups: 143.943</td>
<td>213</td>
<td>0.676</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total: 145.704</td>
<td>215</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Question 3. In the past the treasurer’s responsibilities were more in terms of being an “accountant” and “bookkeeper” (The total group mean of 3.42 indicates that the three groups were neutral on this statement).

The null hypothesis was rejected ($F_{2, 213} = 6.881, p = .001$). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference leadership on whether in the past the treasurer’s responsibilities were more in terms of being an accountant and bookkeeper.

The Student-Newman-Keuls Post-Hoc Test indicates that the treasurers and the presidents responded to this expectation significantly lower than the board members, but there is no significant difference between the responses of the treasurers and the presidents (Table 20).
Table 20

*Student-Newman-Keuls Test for Past Responsibilities as Accountant/Bookkeeper*

<table>
<thead>
<tr>
<th>Position</th>
<th>N</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasurer</td>
<td>38</td>
<td>3.00</td>
</tr>
<tr>
<td>President</td>
<td>35</td>
<td>3.09</td>
</tr>
<tr>
<td>Board</td>
<td>143</td>
<td>3.61</td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.

Question 5. Currently one of the most important responsibilities of the treasurer is to manage the finances (The total group mean of 4.36 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained ($F_{2, 214} = 2.358, p = .097$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether currently one of the most important responsibilities of the treasurer is to manage the finances.

Question 6. A current major responsibility of the treasurer is to inform the president of financial matters (The total group mean of 4.37 indicates that the three groups tended to agree with this statement).

The null hypothesis was rejected ($F_{2, 216} = 3.433, p = .034$). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference leadership on whether a current major responsibility of the treasurer is to inform the president of financial matters.

The Student-Newman-Keuls Post-Hoc Test indicates treasurers responded to this expectation significantly lower than the board members, but there is no significant
difference between the responses of the treasurers and the presidents, and between the responses of the presidents and the board members (Table 21).

Table 21

**Student-Newman-Keuls Test for Current Responsibilities to Inform the President**

<table>
<thead>
<tr>
<th>Position</th>
<th>N</th>
<th>M</th>
<th>Treasurer</th>
<th>President</th>
<th>Board</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasurer</td>
<td>39</td>
<td>4.13</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>President</td>
<td>35</td>
<td>4.29</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board</td>
<td>145</td>
<td>4.45</td>
<td></td>
<td></td>
<td>*</td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.

Question 8. In the future the responsibilities of the treasurer will be more in terms of an individual who oversees the financial health of the organization (The total group mean of 3.96 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained ($F_{2, 213} = 1.303$, $p = .274$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether in the future the responsibilities of the treasurer will be more in terms of an individual who oversees the financial health of the organization.

**Rankings of Responsibilities**

Past responsibilities

A summary of the results from the ranking of the past responsibilities for the individual groups (Table 22) indicates that the presidents and treasurers were similar in their top selection of “provide financial leadership,” which was ranked most important in the past. However, the board members ranked “manage accounting” as most important. The three groups were in agreement on their perceptions of the three least important
responsibilities: “provide tech support,” “be involved in programs,” and “handle legal/HR issues.”

Table 22

Rankings of the Past Responsibilities for the Three Individual Groups

<table>
<thead>
<tr>
<th>Presidents</th>
<th>M</th>
<th>Treasurers</th>
<th>M</th>
<th>Board Members</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Provide Financial Leadership</td>
<td>2.92</td>
<td>Provide Financial Leadership</td>
<td>2.82</td>
<td>Manage Accounting</td>
<td>2.22</td>
</tr>
<tr>
<td>2 Manage Accounting</td>
<td>3.30</td>
<td>Manage Accounting</td>
<td>3.37</td>
<td>Advise the President</td>
<td>3.62</td>
</tr>
<tr>
<td>3 Advise the President</td>
<td>3.66</td>
<td>Sit on Boards/ Chair Meetings</td>
<td>4.08</td>
<td>Provide Financial Leadership</td>
<td>3.92</td>
</tr>
<tr>
<td>4 Sit on Boards/ Chair Meetings</td>
<td>4.10</td>
<td>Advise the president</td>
<td>4.51</td>
<td>Sit on Boards/ Chair Meetings</td>
<td>4.05</td>
</tr>
<tr>
<td>5 Serve the Workers/ Members</td>
<td>4.45</td>
<td>Serve the Workers/ Members</td>
<td>4.74</td>
<td>Manage Insurance/ Risk Management</td>
<td>4.70</td>
</tr>
<tr>
<td>6 Manage Insurance/ Risk Management</td>
<td>4.87</td>
<td>Manage Insurance/ Risk Management</td>
<td>5.55</td>
<td>Serve the Workers/ Members</td>
<td>4.89</td>
</tr>
<tr>
<td>7 Handle Legal/ HR Issues</td>
<td>4.97</td>
<td>Handle Legal/ HR Issues</td>
<td>5.56</td>
<td>Handle Legal/ HR Issues</td>
<td>5.51</td>
</tr>
<tr>
<td>8 Be Involved in Programs</td>
<td>6.45</td>
<td>Be Involved in Programs</td>
<td>6.06</td>
<td>Be Involved in Programs</td>
<td>5.89</td>
</tr>
</tbody>
</table>

Note. The lower the mean score, the higher the ranking in importance. The higher mean score, the lower the ranking in importance.

The total group as a whole was neutral with a mean of 3.42 that in the past the treasurer’s responsibilities were more in terms of being an “accountant” and “bookkeeper” where the board members ($M=3.61$) had significantly differed with the
presidents ($M=3.09$) and treasurers ($M=3.00$). The groups indicated in their selections of “provide financial leadership” and “manage accounting” that their perceptions of the treasurer in the past was viewed more as an administrator than as a technician.

Present responsibilities

A summary of the results from the ranking of the present responsibilities for the individual groups (Table 23) indicated that the presidents, treasurers, and board members were similar in their rankings. For example, all three groups ranked “to provide financial leadership” as the most important responsibility. The three groups identified “provide tech support” and “be involved in programs” as the two least important. Interestingly, the board members ranked the treasurer’s responsibility to “manage accounting” as second in importance, whereas the presidents and treasurers considered it as less important.

The ranking of present responsibilities is aligned with the survey where the total group tended to agree that currently one of the most important responsibilities of the treasurer is to manage the finances ($M=4.36$) and to inform the president of financial matters ($M=4.37$).

Future responsibilities

A summary of the results from the ranking of the future responsibilities for the individual groups (Table 24) indicates that there are similarities between the groups in their rankings of the two most important and least important responsibilities. For instance, in the past, present, and future all three groups ranked “provide financial leadership” and “advise the president” as the two most important responsibilities, while
“provide tech support” and “be involved in programs” were considered as the two least important responsibilities.

Table 23

Rankings of the Present Responsibilities for the Three Individual Groups

<table>
<thead>
<tr>
<th>Presidents</th>
<th>M</th>
<th>Treasurers</th>
<th>M</th>
<th>Board Members</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Provide Financial Leadership</td>
<td>1.93</td>
<td>Provide Financial Leadership</td>
<td>1.44</td>
<td>Provide Financial Leadership</td>
<td>2.49</td>
</tr>
<tr>
<td>2 Advise the President</td>
<td>2.97</td>
<td>Advise the President</td>
<td>3.94</td>
<td>Manage Accounting</td>
<td>2.83</td>
</tr>
<tr>
<td>3 Sit on Board/Chair Meetings</td>
<td>4.13</td>
<td>Sit on Boards/Chair Meetings</td>
<td>4.13</td>
<td>Advise the President</td>
<td>2.94</td>
</tr>
<tr>
<td>4 Serve the Workers/Members</td>
<td>4.30</td>
<td>Manage Accounting</td>
<td>4.34</td>
<td>Sit on Boards/Chair Meetings</td>
<td>4.76</td>
</tr>
<tr>
<td>5 Manage Accounting</td>
<td>4.51</td>
<td>Serve the Workers/Members</td>
<td>4.59</td>
<td>Manage Insurance/Risk Management</td>
<td>4.99</td>
</tr>
<tr>
<td>6 Manage Insurance/Risk Management</td>
<td>5.10</td>
<td>Handle Legal/HR Issues</td>
<td>5.02</td>
<td>Handle Legal/HR Issues</td>
<td>5.21</td>
</tr>
<tr>
<td>7 Handle Legal/HR Issues</td>
<td>5.45</td>
<td>Manage Insurance/Risk Management</td>
<td>5.77</td>
<td>Serve the Workers/Members</td>
<td>5.33</td>
</tr>
<tr>
<td>8 Be Involved in Programs</td>
<td>6.16</td>
<td>Be Involved in Programs</td>
<td>6.57</td>
<td>Provide Tech Support</td>
<td>5.91</td>
</tr>
<tr>
<td>9 Provide Tech Support</td>
<td>6.71</td>
<td>Provide Tech Support</td>
<td>6.98</td>
<td>Be Involved in Programs</td>
<td>6.08</td>
</tr>
</tbody>
</table>

Note. The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.
Table 24

Rankings of Future Responsibilities for the Three Individual Groups

<table>
<thead>
<tr>
<th>Presidents</th>
<th>M</th>
<th>Treasurers</th>
<th>M</th>
<th>Board Members</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Provide Financial Leadership</td>
<td>1.98</td>
<td>Provide Financial Leadership</td>
<td>1.31</td>
<td>Provide Financial Leadership</td>
<td>1.95</td>
</tr>
<tr>
<td>2 Advise the President</td>
<td>3.00</td>
<td>Advise the President</td>
<td>3.65</td>
<td>Advise the President</td>
<td>2.73</td>
</tr>
<tr>
<td>3 Manage Accounting</td>
<td>4.36</td>
<td>Sit on Boards/Chair Meetings</td>
<td>4.18</td>
<td>Manage Accounting</td>
<td>3.31</td>
</tr>
<tr>
<td>4 Sit on Boards/Chair Meetings</td>
<td>4.40</td>
<td>Serve the Workers/Members</td>
<td>4.52</td>
<td>Manage Insurance/Risk Management</td>
<td>4.86</td>
</tr>
<tr>
<td>5 Serve the Workers/Members</td>
<td>4.56</td>
<td>Manage Accounting</td>
<td>5.13</td>
<td>Serve the Workers/Members</td>
<td>4.88</td>
</tr>
<tr>
<td>6 Manage Insurance/Risk Management</td>
<td>5.34</td>
<td>Handle Legal/HR Issues</td>
<td>5.39</td>
<td>Sit on Boards/Chair Meetings</td>
<td>5.02</td>
</tr>
<tr>
<td>7 Handle Legal/HR Issues</td>
<td>5.69</td>
<td>Manage Insurance/Risk Management</td>
<td>5.86</td>
<td>Handle Legal/HR Issues</td>
<td>5.35</td>
</tr>
<tr>
<td>8 Be Involved in Programs</td>
<td>6.18</td>
<td>Be Involved in Programs</td>
<td>6.09</td>
<td>Be Involved in Programs</td>
<td>5.87</td>
</tr>
<tr>
<td>9 Provide Tech Support</td>
<td>6.42</td>
<td>Provide Tech Support</td>
<td>7.05</td>
<td>Provide Tech Support</td>
<td>5.99</td>
</tr>
</tbody>
</table>

Note. The lower the mean score, the higher the ranking in importance. The higher the mean score, the lower the ranking in importance.

The ranking of future responsibilities is aligned with the survey where the total group as a whole agreed with a mean of 3.96 that in the future the responsibilities of the treasurer will be more in terms of overseeing the financial health of the organization, which reflects their most important individual rankings to "provide financial leadership."

Write-in of responsibilities

The survey participants were asked to write in the selection on the ranking scale.
for responsibilities they felt were applicable. In order to list the results of the write-ins, I analyzed each of the surveys and recorded the responsibilities that were written on the surveys by the participants. A total of 17 surveys had write-ins recorded on them for "other" in the forced ranking scales. The results are listed in Table 25.

Table 25

<table>
<thead>
<tr>
<th>Past Responsibilities</th>
<th>Present Responsibilities</th>
<th>Future Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Engineering</td>
<td>Spiritual Leader</td>
<td>Engineering</td>
</tr>
<tr>
<td>2. Budgeting</td>
<td></td>
<td>Spiritual Leadership</td>
</tr>
<tr>
<td>3. Prayer</td>
<td></td>
<td>Spiritual Leader</td>
</tr>
<tr>
<td>4. Whatever was given to them</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

An analysis of the write-in results indicates that responsibilities were not listed in the same volume as roles and there was less change indicated from the results of the write-ins. "Engineering" responsibilities were identified for the past and future and "spiritual leader" was identified for the present and future. However, I connected the past responsibility of prayer with spirituality. The results indicate that it is important for a treasurer to be a spiritual person and leader, and that expectation did not change.

Summary of changing responsibilities

A comparison of the individual group rankings of the responsibilities past, present, and future indicates that some change occurred in the selections and rankings by the individual groups. On the survey, all the groups tended to agree with a total group
mean of 3.87 that the responsibilities of the treasurer have changed from the past to the present and will continue to evolve in the future. The groups also agreed (total group M=4.36) that one of the most important current responsibilities of the treasurer is to manage the finances. This corresponds with the groups’ ranking of the treasurer “providing financial leadership” as the most important present responsibility.

However, in spite of the evidence of changes, all the groups were consistent in their selections of the most important responsibility of the treasurer to “provide financial leadership” and the two least important responsibilities of “providing tech support” and “being involved in programs.”

Relationships

Pertaining to the research question, “Is there congruence between the perceptions of the treasurers, presidents, and executive board members as they relate to the relationships of the treasurer?”; the overall results are given in two sections: (a) the treasurer’s relationship to the president and (b) the treasurer’s relationship to the executive board.

**Treasurer’s Relationship to the President**

Composite ANOVA tables are presented for the survey questions of the treasurer’s relationship to the president followed by the Student-Newman-Keuls Post-Hoc Test for each one of those relationships to the president that showed a significant difference. Table 26 demonstrates that there was a significant difference in one (question 24) of the nine expectations of the treasurer’s relationships to the president questions.
There was congruence among the three groups regarding the treasurer’s relationship to the president.

Question 21. The relationship of the treasurer to the president has changed from the past to the present and will continue to evolve in the future (The total group mean of 3.66 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained ($F_{2, 215} = .103, p = .902$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the relationship of the treasurer to the president has changed from the past to the present and will continue to evolve in the future.

Question 22. The current relationship between the president and treasurer is more a partnership and team (The total group mean of 4.19 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained ($F_{2, 216} = .959, p = .385$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the current relationship between the president and treasurer is more a partnership and team.

Question 23. A treasurer is expected to support the president’s vision regardless of the outcomes or results (The total group mean of 2.08 indicates that the three groups tended to disagree with this statement).

The null hypothesis was retained ($F_{2, 216} = 2.178, p = .116$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether a treasurer is expected to support the president’s vision regardless of the outcomes or results.
Question 24. The more time a president and treasurer, spend together the more their working relationship is enhanced (The total group mean of 3.88 indicates that the three groups tended to agree with this statement).

The null hypothesis was rejected \((F_{2, 215} = 6.887, p = .001)\). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference.
leadership on whether the more time a president and treasurer spend together the more their working relationship is enhanced.

The Student-Newman-Keuls Post-Hoc Test indicates that the board members responded to this expectation significantly lower than the presidents', but there is no significant difference between the board members and the treasurers, and between the treasurers and the presidents as shown in Table 27.

Table 27

<table>
<thead>
<tr>
<th>Position</th>
<th>N</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board</td>
<td>144</td>
<td>3.74</td>
</tr>
<tr>
<td>Treasurer</td>
<td>39</td>
<td>4.03</td>
</tr>
<tr>
<td>President</td>
<td>35</td>
<td>4.31</td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.

Question 25. Communication between a president and treasurer on a regular basis is essential in building trust between them (The total group mean of 4.65 indicates that the three groups tended to strongly agree with this statement).

The null hypothesis was retained ($F_{2, 216} = .903, p = .407$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether communication between a president and treasurer on a regular basis is essential in building trust between them.

Question 26. Conflicts and disagreements are to be expected between the president and treasurer (The total group mean of 3.35 indicates that the three groups were neutral with this statement).
The null hypothesis was retained \( (F_{2, 215} = .006, p = .994) \). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether conflicts and disagreements are to be expected between a president and treasurer.

Question 27. Presenting a “unified front” in public between a president and treasurer is expected (The total group mean of 3.95 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained \( (F_{2, 215} = 2.212, p = .112) \). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether presenting a ‘unified front’ in public between a president and treasurer is expected.

Question 28. If the president and treasurer are unable to work together, then the treasurer should relocate (The total group mean of 2.82 indicates that the three groups were neutral with this statement).

The null hypothesis was retained \( (F_{2, 211} = 1.174, p = .311) \). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether if the president and treasurer are unable to work together, then the treasurer should relocate.

Question 29. A treasurer acting independently of the president in making major decisions affecting the Conference is considered divisive and creates an adversarial relationship (The total group mean of 4.23 indicates that the three groups tended to agree with this statement).
The null hypothesis was retained \( F_{2, 214} = .552, p = .576 \). Therefore, there was no significant difference in the perceptions held by the three groups in the local conference leadership on whether a treasurer acting independently of the president in making major decisions affecting the Conference is considered divisive and creates an adverse relationship.

The results summary of question 1b pertaining to the treasurer’s relationship with the president is presented with the means for the individual groups (presidents, treasurers, and board members) in Table 28. It should be noted that the Likert Scale ranged from 1 (strongly disagree) through 5 (strongly agree). The higher the mean score, the more respondents agree with the survey question. The lower the mean score, the more they disagree with the survey question.

**Table 28**

*Individual Group Means for the Treasurer’s Relationship to President*

<table>
<thead>
<tr>
<th>Questions of Treasurer’s Relationship to President</th>
<th>Presidents</th>
<th>Treasurers</th>
<th>Board Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 Relationship of treasurer changed past, present, future.</td>
<td>3.63</td>
<td>3.62</td>
<td>3.68</td>
</tr>
<tr>
<td>22 Relationship is more a partnership and team.</td>
<td>4.34</td>
<td>4.08</td>
<td>4.18</td>
</tr>
<tr>
<td>23 Treasurer to support president regardless of outcomes.</td>
<td>1.97</td>
<td>2.38</td>
<td>2.02</td>
</tr>
<tr>
<td>24 Time spent together enhances working relationship.</td>
<td>4.31</td>
<td>4.03</td>
<td>3.74</td>
</tr>
<tr>
<td>25 Communication is essential in building trust.</td>
<td>4.74</td>
<td>4.69</td>
<td>4.62</td>
</tr>
<tr>
<td>26 Conflicts and disagreements are expected.</td>
<td>3.34</td>
<td>3.34</td>
<td>3.36</td>
</tr>
<tr>
<td>27 Unified front in public is expected.</td>
<td>4.06</td>
<td>4.18</td>
<td>3.87</td>
</tr>
<tr>
<td>28 Treasurer should relocate if unable to work with Presidents</td>
<td>2.97</td>
<td>2.97</td>
<td>2.75</td>
</tr>
<tr>
<td>29 A treasurer acting independently in decisions is divisive.</td>
<td>4.34</td>
<td>4.13</td>
<td>4.23</td>
</tr>
</tbody>
</table>
In summary, the three groups tended to be congruent regarding the treasurer’s relationships to the president. The one question where a significant difference existed involved whether treasurers and presidents spending time together enhance their working relationship. The total group’s response indicates that it is essential for treasurers and presidents to spend time together, trust each other, and support each other to establish and maintain an effective working relationship.

Treasurer’s Relationship to the Executive Board

Composite ANOVA tables are presented for the survey questions of Treasurer’s Relationship to the Executive Board followed by the Student-Newman-Keuls Post-Hoc Test for each one of those relationships to the executive board that showed a significant difference. Table 29 demonstrates that there were significant differences among two of the four survey questions regarding the treasurer’s relationship to the executive board.

Table 29

Survey Questions Relating to Treasurer’s Relationship to the Executive Board

<table>
<thead>
<tr>
<th>Question</th>
<th>SS</th>
<th>df</th>
<th>MS</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>4.439</td>
<td>2</td>
<td>2.219</td>
<td>3.096</td>
<td>0.047</td>
</tr>
<tr>
<td>Within Groups</td>
<td>153.395</td>
<td>214</td>
<td>0.717</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>157.834</td>
<td>216</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>0.447</td>
<td>2</td>
<td>0.223</td>
<td>0.725</td>
<td>0.485</td>
</tr>
<tr>
<td>Within Groups</td>
<td>66.567</td>
<td>216</td>
<td>0.308</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>67.014</td>
<td>218</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>0.262</td>
<td>2</td>
<td>0.131</td>
<td>0.416</td>
<td>0.660</td>
</tr>
<tr>
<td>Within Groups</td>
<td>68.176</td>
<td>216</td>
<td>0.316</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>68.438</td>
<td>218</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>3.199</td>
<td>2</td>
<td>1.600</td>
<td>3.424</td>
<td>0.034</td>
</tr>
<tr>
<td>Within Groups</td>
<td>100.910</td>
<td>216</td>
<td>0.467</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>104.110</td>
<td>218</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Question 30. The relationship of the treasurer to the board has changed over the years and will continue to evolve in the future (The total group mean of 3.54 indicates that the three groups tended to agree with this statement).

The null hypothesis was rejected ($F_{2, 214} = 3.096, p = .047$). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the relationship of the treasurer to the board has changed over the years and will continue to evolve in the future.

The Student-Newman-Keuls Post-Hoc Test indicates that presidents responded to this survey question significantly lower than the board members, but there is no significant difference between the presidents and the treasurers, and between the treasurers and the board members (Table 30).

Table 30

<table>
<thead>
<tr>
<th>Position</th>
<th>N</th>
<th>M</th>
<th>President</th>
<th>Treasurer</th>
<th>Board</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>35</td>
<td>3.23</td>
<td>3.23</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasurer</td>
<td>38</td>
<td>3.53</td>
<td></td>
<td>3.53</td>
<td></td>
</tr>
<tr>
<td>Board</td>
<td>144</td>
<td>3.63</td>
<td></td>
<td></td>
<td>*</td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.

Question 31. The treasurer’s relationship with the board is enhanced by providing accurate and timely financial statements (The total group mean of 4.59 indicates that the three groups tended to strongly agree with this statement).

The null hypothesis was retained ($F_{2, 216} = .725, p = .485$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference
leadership on whether the treasurer’s relationship with the board is enhanced by providing accurate and timely financial statements.

Question 32. A treasurer builds credibility with the Board by presenting simplified financial reports with full disclosure (The total group mean of 4.60 indicates that the three groups tended to strongly agree with this statement).

The null hypothesis was retained ($F_{2, 216} = .416, p = .660$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether a treasurer builds credibility with the board by presenting simplified financial reports with full disclosure.

Question 33. Failure to carry out the board’s directives in a timely manner can create an adverse relationship between a treasurer and the board (The total group mean of 4.30 indicates that the three groups tended to agree with this statement).

The null hypothesis was rejected ($F_{2, 216} = 3.424, p = .034$). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference leadership on whether failure to carry out the board’s directives in a timely manner can create an adverse relationship between a treasurer and the board.

The Student-Newman-Keuls Post-Hoc Test indicates that the treasurers responded to this expectation significantly lower than the board members and presidents, but there is no significant difference between the board members and the presidents (Table 31).

Regarding the treasurer’s relationship to the executive board, the groups were congruent in two out of four of their responses, or 50% of the questions asked. The groups were congruent in their perceptions of the importance of the treasurer providing accurate and timely financial statements, and in presenting the financial reports in a

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Table 31

*Student-Newman-Keuls Test for Execution of Board Directives*

<table>
<thead>
<tr>
<th>Position</th>
<th>N</th>
<th>M</th>
<th>Treasurer</th>
<th>Board</th>
<th>President</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasurer</td>
<td>39</td>
<td>4.05</td>
<td>4.05</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board</td>
<td>145</td>
<td>4.34</td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>President</td>
<td>35</td>
<td>4.43</td>
<td>*</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.

simplified manner with full disclosure. However, there were significant differences in the group’s response to whether the relationship of the treasurer to the board had changed over the past years and will continue to change in the future, and whether a treasurer’s failure to carry out the board’s directives in a timely manner can create an adverse relationship between a treasurer and the board (Table 32).

Table 32

*Individual Group Means for the Treasurer’s Relationship to the Executive Board*

<table>
<thead>
<tr>
<th>Questions of Treasurer’s Relationship to the Executive Board</th>
<th>Presidents</th>
<th>Treasurers</th>
<th>Board Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>30 Relationship of treasurer changed past, present, future.</td>
<td>3.23</td>
<td>3.53</td>
<td>3.63</td>
</tr>
<tr>
<td>31 Relationship is enhanced by providing accurate reports.</td>
<td>4.49</td>
<td>4.62</td>
<td>4.61</td>
</tr>
<tr>
<td>32 Creditability is built by presenting simplified reports.</td>
<td>4.63</td>
<td>4.67</td>
<td>4.58</td>
</tr>
<tr>
<td>33 Failure to follow board directives can create adversity.</td>
<td>4.43</td>
<td>4.05</td>
<td>4.34</td>
</tr>
</tbody>
</table>

In summary, the results of the questions pertaining to the expectations of the treasurer’s relationship to the executive board indicate and support that the treasurers and executive boards are experiencing changing relationships, and that the treasurer’s
relationship with the executive board is enhanced by the degree in which the treasurer reports to the board and responds to board directives.

**Research Question 2**

Research Question 2: Is there congruence between the perceptions of the presidents, treasurers, and executive board members as they relate to how the roles, responsibilities, and relationships of the treasurer are communicated?

This research question was answered by using one-way ANOVAs statistical analysis for 12 survey questions (Table 33) and Chi Square analysis for six survey questions (Table 39). Composite ANOVA tables are presented on the communication of the treasurer’s roles, responsibilities, and relationships (Table 33) followed by the Student-Newman-Keuls Post-Hoc Test for each one of those expectations that showed a significant difference.

Question 12. The expected role of the treasurer is clearly defined in my Conference and is documented (The total group mean of 3.50 indicates that the three groups were neutral on this statement).

The null hypothesis was rejected ($F_{2, 214} = 4.452, p = .013$). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected role of the treasurer is clearly defined in their Conference and is documented.

The Student-Newman-Keuls Post-Hoc Test indicates that the treasurers responded to this expectation significantly lower than the board members and the presidents, but there is no significant difference between the responses of the board members and the presidents (Table 34).
Table 33

Survey Questions Regarding the Communication of Treasurer’s Roles, Responsibilities, and Relationships

<table>
<thead>
<tr>
<th>Question</th>
<th>Between Groups</th>
<th>Within Groups</th>
<th>Total</th>
<th>df</th>
<th>MS</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>8.160</td>
<td>4.080</td>
<td>204.249</td>
<td>2</td>
<td>4.452</td>
<td>0.013</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>6.369</td>
<td>3.185</td>
<td>211.834</td>
<td>2</td>
<td>3.317</td>
<td>0.038</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>5.085</td>
<td>2.543</td>
<td>210.648</td>
<td>2</td>
<td>2.635</td>
<td>0.074</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>0.245</td>
<td>0.123</td>
<td>143.143</td>
<td>2</td>
<td>0.183</td>
<td>0.832</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>3.709</td>
<td>1.854</td>
<td>141.749</td>
<td>2</td>
<td>2.848</td>
<td>0.060</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>2.795</td>
<td>1.398</td>
<td>141.259</td>
<td>2</td>
<td>2.150</td>
<td>0.119</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>14.402</td>
<td>7.201</td>
<td>141.259</td>
<td>2</td>
<td>13.605</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>13.241</td>
<td>6.620</td>
<td>141.259</td>
<td>2</td>
<td>10.398</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>12.098</td>
<td>6.049</td>
<td>141.259</td>
<td>2</td>
<td>10.648</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>0.899</td>
<td>0.449</td>
<td>149.539</td>
<td>2</td>
<td>0.647</td>
<td>0.525</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>2.176</td>
<td>1.088</td>
<td>145.926</td>
<td>2</td>
<td>1.612</td>
<td>0.202</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>4.735</td>
<td>2.368</td>
<td>181.763</td>
<td>2</td>
<td>2.898</td>
<td>0.057</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>4.572</td>
<td>2.286</td>
<td>181.763</td>
<td>2</td>
<td>2.704</td>
<td>0.069</td>
<td></td>
</tr>
</tbody>
</table>

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Table 34

Student-Newman-Keuls Test for Clearly Defined Role in Conference

<table>
<thead>
<tr>
<th>Position</th>
<th>N</th>
<th>M</th>
<th>Treasurer</th>
<th>Board</th>
<th>President</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasurer</td>
<td>39</td>
<td>3.10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board</td>
<td>143</td>
<td>3.55</td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>President</td>
<td>35</td>
<td>3.71</td>
<td>*</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.

Question 13. The expected responsibilities of the treasurer are clearly defined in my Conference and are documented (The total group mean of 3.46 indicates that the three groups were neutral on this statement).

The null hypothesis was rejected ($F_{2, 214} = 3.317, p = .038$). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected responsibilities of the treasurer are clearly defined in their Conference and are documented.

The Student-Newman-Keuls Post-Hoc Test indicates that the treasurers responded to this expectation significantly lower than the board members and the presidents, but there is no significant difference in the responses between the board members and the presidents (Table 35).

Table 35

Student-Newman-Keuls Test for Clearly Defined Responsibilities in Conference

<table>
<thead>
<tr>
<th>Position</th>
<th>N</th>
<th>M</th>
<th>Treasurer</th>
<th>Board</th>
<th>President</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasurer</td>
<td>38</td>
<td>3.11</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board</td>
<td>144</td>
<td>3.50</td>
<td>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>President</td>
<td>35</td>
<td>3.66</td>
<td>*</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.
Question 14. The expected relationships of the treasurer to the president and board are clearly defined in my Conference and are documented (The total group mean of 3.34 indicates that the three groups were neutral on this statement).

The null hypothesis was retained ($F_{2, 213} = 2.635, p = .074$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected relationships of the treasurer to the president and board are clearly defined in my Conference and are documented.

Question 15. The expected role of the treasurer is clearly defined in the governing policy books (NAD/GC) of the organization (The total group mean of 3.57 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained ($F_{2, 214} = .183, p = .832$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected role of the treasurer is clearly defined in the governing policy books (NAD/GC) of the organization.

Question 16. The expected responsibilities of the treasurer are clearly defined in the governing policy books (NAD/GC) of the organization (The total group mean of 3.50 indicates that the three groups were neutral on this statement).

The null hypothesis was retained ($F_{2, 212} = 2.848, p = .060$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected responsibilities of the treasurer are clearly defined in the governing policy books (NAD/GC) of the organization.

Question 17. The expected relationships of the treasurer are clearly defined in the
governing policy books (NAD/GC) of the organization (The total group mean of 3.35 indicates that the three groups were neutral on this statement).

The null hypothesis was retained \( (F_{2, 213} = 2.150, p = .119) \). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected relationships of the treasurer are clearly defined in the governing policy books (NAD/GC) of the organization.

Question 18. I understand and have a working knowledge of the expected role of the treasurer in my Conference (The total group mean of 3.92 indicates that the three groups tended to agree with this statement).

The null hypothesis was rejected \( (F_{2, 214} = 13.605, p = .000) \). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference leadership on whether they understand and have a working knowledge of the expected role of the treasurer in their Conference.

The Student-Newman-Keuls Post-Hoc Test indicates that the board members responded to this expectation significantly lower than the treasurers' and the presidents', but there is no significant difference between the responses of the treasurers and the presidents (Table 36).

<table>
<thead>
<tr>
<th>Position</th>
<th>( N )</th>
<th>( M )</th>
<th>Board</th>
<th>Treasurer</th>
<th>President</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board</td>
<td>144</td>
<td>3.74</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasurer</td>
<td>39</td>
<td>4.18</td>
<td></td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>President</td>
<td>34</td>
<td>4.38</td>
<td></td>
<td>*</td>
<td></td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.
Question 19. I understand and have a working knowledge of the expected responsibilities of the treasurer in my Conference (The total group mean of 3.89 indicates that the three groups tended to agree with this statement).

The null hypothesis was rejected ($F_{2, 215} = 10.398, p = .000$). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference leadership on whether they understand and have a working knowledge of the expected responsibilities of the treasurer in my Conference.

The Student-Newman-Keuls Post-Hoc Test indicates that there is a significant difference between all three groups on how they responded to the expectations (Table 37).

Table 37

<table>
<thead>
<tr>
<th>Position</th>
<th>N</th>
<th>M</th>
<th>Board</th>
<th>Treasurer</th>
<th>President</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board</td>
<td>145</td>
<td>3.72</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasurer</td>
<td>39</td>
<td>4.05</td>
<td></td>
<td>*</td>
<td></td>
</tr>
<tr>
<td>President</td>
<td>34</td>
<td>4.38</td>
<td></td>
<td>*</td>
<td>*</td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.

Question 20. I understand and have a working knowledge of the expected relationships of the treasurer to the president and board in my Conference (The total mean of 3.92 indicates that the three groups tended to agree with this statement).

The null hypothesis was rejected ($F_{2, 214} = 10.648, p = .000$). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference
leadership on whether they understand and have a working knowledge of the expected relationships of the treasurer to the president and board in my Conference.

The Student-Newman-Keuls Post-Hoc Test indicates that the board members and treasurers responded to this expectation significantly lower than the presidents', but there is no significant difference between the board members and the treasurers (Table 38).

Table 38

<table>
<thead>
<tr>
<th>Position</th>
<th>N</th>
<th>M</th>
<th>Board</th>
<th>Treasurer</th>
<th>President</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board</td>
<td>144</td>
<td>3.77</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasurer</td>
<td>39</td>
<td>4.05</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>President</td>
<td>34</td>
<td>4.41</td>
<td>*</td>
<td>*</td>
<td>*</td>
</tr>
</tbody>
</table>

* Denotes pairs of groups significantly different at the .05 level.

Question 37. In the past the expectations of the role of the treasurer were not clearly defined (The total group mean of 3.05 indicates that the three groups were neutral on this statement).

The null hypothesis was retained ($F_{2, 214} = .647, p = .525$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether in the past the expectations of the role of the treasurer were not clearly defined.

Question 38. In the past the expectations of the responsibilities of the treasurer were not clearly defined (The total group mean of 2.98 indicates that the three groups were neutral on this statement).
The null hypothesis was retained \( (F_{2, 213} = 1.612, p = .202) \). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether in the past the expectations of the responsibilities of the treasurer were not clearly defined.

Question 39. Currently the expectations of the role of the treasurer have not been clearly defined (The total mean of 2.48 indicates that the three groups tended to disagree with this statement).

The null hypothesis was retained \( (F_{2, 215} = 2.898, p = .057) \). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether currently the expectations of the role of the treasurer have not been clearly defined.

Question 40. Currently the expectations of the responsibilities of the treasurer have not been clearly defined (The total group mean of 2.47 indicates that the three groups tended to disagree on this statement).

The null hypothesis was retained \( (F_{2, 215} = 2.704, p = .069) \). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether currently the expectations of the responsibilities of the treasurer have not been clearly defined.

Pertaining to how the roles, responsibilities, and relationships of the treasurer are communicated, the following hypothesis statements of expectations are listed and tested using Chi-Square analysis. Chi-Square analysis was used to show in greater depth how the three groups responded to each communication expected in terms of percentages rather than means. This provides for a more detailed interpretation of each response.
selected in the scale by the survey participants. Chi-Square analysis also facilitates a comparative analysis and comprehensive comparisons of responses for a more simplified interpretation of the data. A significant difference was found in one of six questions in the Chi-Square analysis.

Question 34. The president is primarily responsible for communicating the expectations of the treasurer’s roles, responsibilities, and relationships to the treasurer.

The null hypothesis was retained ($\chi^2 = 8.469, df = 8, p = .389$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the president is primarily responsible for communicating the expectations of the treasurer’s roles, responsibilities, and relationships to the treasurer. This is evidenced by the percentages that agreed: presidents (51.4%), treasurers (48.8%), and board members (59%).

Question 35. The expected roles, responsibilities, and relationships of the treasurer should be communicated verbally and in documented form to the treasurer.

The null hypothesis was rejected ($\chi^2 = 15.789, df = 8, p = .015$). Therefore, there is a significant difference in the perceptions held by the three groups in the local conference leadership on whether the expected roles, responsibilities and relationships of the treasurer should be communicated verbally and in documented form to the treasurer.

The disagree and agree columns show significant differences between the groups, however, the groups’ percentages were similar in the neutral column. The treasurers tended to disagree more than the presidents and board members, and a higher percentage of board members tended to agree that the expected roles, responsibilities, and relationships of the treasurer should be communicated verbally and in documented form.
to the treasurer. This differed significantly from the presidents and treasurers as shown in Table 39.

Table 39

<table>
<thead>
<tr>
<th></th>
<th>Disagree</th>
<th>Neutral</th>
<th>Agree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>4</td>
<td>21</td>
<td>10</td>
<td>35</td>
</tr>
<tr>
<td>% within Position</td>
<td>11.4%</td>
<td>60.0%</td>
<td>28.6%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Treasurer</td>
<td>8</td>
<td>22</td>
<td>8</td>
<td>38</td>
</tr>
<tr>
<td>% within Position</td>
<td>21.0%</td>
<td>57.9%</td>
<td>21.1%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Board</td>
<td>6</td>
<td>84</td>
<td>55</td>
<td>145</td>
</tr>
<tr>
<td>% within Position</td>
<td>4.2%</td>
<td>57.9%</td>
<td>37.9%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Total</td>
<td>18</td>
<td>127</td>
<td>73</td>
<td>218</td>
</tr>
<tr>
<td>% within Position</td>
<td>8.3%</td>
<td>58.3%</td>
<td>33.5%</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

Note. Percentages reflect detailed groups’ response from disagreement to agreement.

Question 36. The board is primarily responsible for communicating the expectations of the treasurer’s roles, responsibilities, and relationships to the treasurer.

The null hypothesis was retained ($\chi^2 = 5.547, df = 8, p = .698$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the board is primarily responsible for communicating the expectations of the treasurer’s roles, responsibilities, and relationships to the
treasurer. This is evidenced by the percentages that disagreed: presidents (48.6%), treasurers (42.1%), and board members (52.5%).

**Question 41.** The treasurer is primarily responsible to communicate the expectations of his/her roles to the president and the board.

The null hypothesis was retained \( \chi^2 = 5.185, df = 8, p = .738 \). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the treasurer is primarily responsible to communicate the expectations of his/her roles to the president and the Board. This is evidenced by the percentage that disagreed: presidents (57.1%), treasurers (57.9%), and board members (55.3%).

**Question 42.** The treasurer is primarily responsible to communicate the expectations of his/her responsibilities to the president and the board.

The null hypothesis was retained \( \chi^2 = 5.740, df = 8, p = .676 \). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the treasurer is primarily responsible to communicate the expectations of his/her responsibilities to the president and the board. This is evidenced by the percentage that disagreed: presidents (57.1%), treasurers (55.2%), and board members (54.5%).

**Question 43.** A president should communicate the expected roles, responsibilities, and relationships of the treasurer with the job candidate prior to hiring the individual.

The null hypothesis was retained \( \chi^2 = 8.258, df = 8, p = .409 \). Therefore, there is no significant difference in the perceptions held by the three groups in the local
conference leadership on whether the president should communicate the expected roles, responsibilities, and relationships of the treasurer with the job candidate prior to hiring the individual. This is evidenced by the percentage that agreed: presidents (91.4%), treasurers (86.8%), and board members (91.8%).

In summary, the three groups tended not to agree on whether the roles (presidents, $M=3.71$; treasurers, $M=3.10$; board members, $M=3.55$) and responsibilities (presidents, $M=3.66$; treasurers, $M=3.11$; board members, $M=3.50$) are clearly defined. Further, they tended not to agree on whether they understand and have a working knowledge of the roles (presidents, $M=4.38$; treasurers, $M=4.18$; board members, $M=3.74$), responsibilities (presidents, $M=4.38$; treasurers, $M=4.05$; board members, $M=3.72$), and relationships (presidents, $M=4.41$; treasurers, $M=4.05$; board members, $M=3.77$). However, all the groups believe that the expected roles and responsibilities are clearly defined in the NAD/GC policy books. All three groups tended to agree that it is the president’s responsibility to communicate expectations, but they tended to disagree on whether expectations should be verbally communicated or in a written document.

**Research Question 3**

Research Question 3: Do the roles, responsibilities, and relationships of the treasurer vary by conference due to differences in conference personnel, membership size, location, and financial resources?

I answered this research question utilizing descriptive statistics and one-way ANOVAs on the Likert scale in the survey questions. Composite ANOVA tables are presented for the survey questions of variances among conferences (Table 40).
were no significant differences between the groups in response to the survey questions pertaining to variances in conferences.

Table 40

Survey Questions of Variances in Conferences

<table>
<thead>
<tr>
<th>Question</th>
<th>SS Between Groups</th>
<th>df</th>
<th>SS Within Groups</th>
<th>df</th>
<th>SS Total</th>
<th>df</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>3.319</td>
<td>2</td>
<td>227.126</td>
<td>215</td>
<td>230.445</td>
<td>217</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>0.338</td>
<td>2</td>
<td>168.175</td>
<td>215</td>
<td>168.514</td>
<td>217</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>0.550</td>
<td>2</td>
<td>266.802</td>
<td>216</td>
<td>267.352</td>
<td>218</td>
</tr>
</tbody>
</table>

Question 9. The role of the treasurer will vary among conferences due to differences in conference personnel, membership size, location and financial resources, etc. (The total group mean of 3.95 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained ($F_{2, 215} = 1.571, p = .210$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the role of the treasurer will vary among the conferences due to differences in conference personnel, membership size, location and financial resources, etc.

Question 10. The responsibilities of the treasurer will vary among conferences due to differences in conference personnel, membership size, location and financial resources, etc.
resources, etc. (The total group mean of 4.08 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained ($F_{2, 215} = .216, p = .806$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the responsibilities of the treasurer will vary among conferences due to differences in conference personnel, membership size, location and financial resources, etc.

Question 11. The relationships of the treasurer to the president and board will vary among conferences due to differences in conference personnel, membership size, location and financial resources, etc. (The total group mean of 3.58 indicates that the three groups tended to agree with this statement).

The null hypothesis was retained ($F_{2, 216} = .223, p = .801$). Therefore, there is no significant difference in the perceptions held by the three groups in the local conference leadership on whether the relationships of the treasurer to the president and board will vary among conferences due to differences in conference personnel, membership size, location and financial resources, etc.

In summary, the individual groups (presidents, treasurers, and executive board members) agreed that the roles, responsibilities, and relationships of the treasurer are influenced by the uniqueness of the conference in areas such as conference personnel, membership size, location, and financial resources.

Chapter Summary

In summary, the three groups (presidents, treasurers, and board members) tended to agree that the roles, responsibilities, and relationships of the treasurer have changed
from the past to the present and into the future. However, in some of the scales, the
degree of change was very minimal in the rankings within the groups and between the
groups.

For instance, the three groups tended to agree that the most important roles in the
past, present, and future were “financial manager” and “administrative officer.”
However, the board members perceived the “accountant/bookkeeper” role as important in
the past by ranking it second and the “administrative officer” third. “Yes-man to the
president” and “diplomat” were ranked the least important in the past, whereas the
“payroll check processor” replaced “diplomat” as the one of the least important roles in
the present and future along with the “yes-man to the president.” The role of “diplomat”
increased in importance in the present and future from its ranking in the past.

Pertaining to responsibilities, the presidents and treasurers ranked “provide
financial leadership” as most important in the past while the board members ranked
“managing accounting.” However, “managing accounting” tended to decrease in
importance from the past, present, and future among the three groups. All the groups
agreed that the responsibilities to “provide financial leadership” and “advise the
president” were the most important in the present and future. The groups also agreed that
“provide tech support” and “be involved in programs” were the least important
responsibilities in the past, present, and future.

The three groups agreed that the communication of the roles, responsibilities, and
relationships of the treasurer are important and should occur. They also agreed that the
president should communicate the expected roles, responsibilities, and relationships of
the treasurer for the conference prior to hiring the individual for the position. However,
the groups disagreed on the degree of communication, whether orally or in documented form. They also disagreed in their level of understanding and clarity of the expectations of the treasurer.

Regarding the work of the treasurer in different conferences, the groups tended to agreed that the expectations of treasurers are different depending on the type of conference. Because of differences in factors such as organizational culture and climate, geographical location, number of personnel, financial operations, conference goals and objectives, current staffing in the treasury, president’s philosophy of leadership, etc., the expectations of the treasurer will vary from conference to conference.
CHAPTER SIX

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Introduction

In this concluding chapter, I summarize the main points of this dissertation and capsulize the critical areas pertaining to this study, triangulating the results from both the qualitative (participant interviews and board meeting observations) and quantitative (survey questionnaires) research designs used. The purpose of this study was to describe the expectations and perceived roles, responsibilities, and relationships of the treasurer from the perspectives of the presidents, treasurers, and executive board members in local conferences in the North American Division of Seventh-day Adventists. This chapter includes the following sections: literature overview, methodology, findings, discussion, conclusions, recommendations, and suggestions for future research.

Literature Overview

The literature in this study shows a rising importance of the chief financial officer as the financial leader in the organization (Bruce, 2002; Katz, 1998). Critical to the importance of the CFO’s position is the emergence of the roles, responsibilities, and relationships that have continued to evolve as a result of changing expectations from governmental and societal regulatory agencies (Cardillo, 1998 Ewing, 1998). Vital to adapting to changes in the CFO’s job expectations is that key leaders in the organization,
primarily the chief executive officers and board members, understand what the changing job expectations are and how they are communicated (Buckingham & Coffman, 1999). The traditional roles and responsibilities of the CFO have been viewed primarily in the arena of accounting in the past. However, the CFO’s position has evolved, presently and in the future, into a business partner with the CEO and financial leader of the organization (PricewaterhouseCoopers, 1999). Some major factors influencing the changing roles, responsibilities, and relationships of the CFO in the organization included more stringent controls in accounting and reporting practices by the government in the form of the Sarbanes-Oxley Act of 2002, increased board accountability and governance, and increased expectations of business leaders to operate their company in a competitive, ethical, and profitable manner (Drucker, 1998; Leibs, 2003; Osterland, 2002).

The operational relationship of the CFO to the chief executive officer and the executive board in the organization as reflected in the literature pointed to more of a partnership and team (Hartman, 2000). Chief executive officers’ perspectives of what they look for in a CFO could be summarized in the words of competence and capability to lead the organization financially (Ford, 2000). The CFO’s relationship to the executive board was noted more in terms of accountability and reporting for what is occurring in the organization financially (Gray, 1998).

In the philosophy of Value Based Management CFOs are expected to create strategies that will enhance the value of their organizations for the shareholders and stakeholders. Another critical aspect of Value Based Management involved CFOs and management getting the company’s employees to think like owners rather than

Methodology

I used a mixed-methods design for this research that was sequential-exploratory in nature (Creswell, 2003). I utilized qualitative and quantitative research methods to collect and analyze the data (Alreck & Settle, 1995; Merriam, 1998). The NAD and union presidents and treasurers were asked to identify exemplary conferences and the criteria they used to identify those exemplary conferences in the Adventist Church. The six major criteria that the presidents and treasurers identified were: (a) Financial Stability, (b) Emphasis on Soul Winning, (c) Strong Administrative Team, (d) Loyalty to Facets of Mission of Organization, (e) On-Time Reporting, and (f) Develops an Atmosphere of Congeniality and Camaraderie (see Appendix B). From these experts’ recommendations, I selected four conferences for onsite interviews totaling four presidents and four treasurers. Observations of the conferences’ executive board meetings were also a part of my visitation (Rea & Parker, 1997). Tape recording and field notes were used to record the data. Extensive procedures were implemented to organize and code the data as part of the qualitative analysis.

In the quantitative phase, I developed the survey instrument from the interview participants’ responses. The survey questionnaires consisted of sections on expectations and rankings of the roles, responsibilities, and relationships that emerged from the interviewee responses (Kraut, 1996). After conducting a pilot test, invitation letters and surveys were mailed to local conference presidents, treasurers, and randomly selected board members throughout the North American Division of Seventh-day Adventists. The
surveys were coded for distribution tracking, and returned surveys were filed until ready for statistical scanning and analysis.

There were 399 survey participants targeted in the population sample which comprised 57 presidents, 57 treasurers, and 285 board members. Fifty-five percent of surveys were returned. The Analysis of Variance (ANOVA) and Chi-Square Analysis were used to answer the research questions.

Findings

The findings of the study are reported based on the three research questions. The summary and comparison of the results are primarily quantitative findings; however, qualitative results are also reported in the findings where they differ from the quantitative findings.

Research Question 1a

In what ways have the past, present, and future roles and responsibilities of the treasurer as perceived by presidents, treasurers, and executive board members changed?

Roles

The presidents, treasurers, and board members in the survey agreed that some of the roles of the treasurer have changed from the past and will continue to evolve in the future. However, they believed that many roles have remained essentially the same.

All three groups perceived that the most important roles of the treasurer in the past, present, and future were "financial manager" and "administrative officer." They also agreed that "yes-man to the president" was the least important role in the past and that it would remain the least important role through to the future. The presidents,
treasurers, and board members saw the role of the “accountant/bookkeeper” decreasing in importance from the past to the future and the role of the “diplomat” increasing in importance from the past to the future.

One important exception to this result was the presidents in the exemplary conferences who identified “yes-man to the president” as a past role. The survey respondents brought this into focus, though, by identifying it as the “least important” role.

Responsibilities

Regarding the presidents’, treasurers’, and board members’ perceptions of the treasurer’s responsibilities, all three survey groups tended to agree that some of the responsibilities of the treasurer have changed from the past to the present and into the future, but that other responsibilities are pretty much the same.

Overall, the groups perceived the most important responsibilities in the past, present, and future as “providing financial leadership” and “advising the president,” while the responsibilities of “providing tech support” and “being involved in programs” were considered the least important in the past, present, and future.

The three groups considered “managing accounting” to be an important responsibility in the past, whereas the treasurers and board members saw that responsibility decreasing in importance in the present and future. However, the presidents believed “managing accounting” would increase in importance in the future. While the survey respondents identified “providing tech support” as the least important responsibility, the treasurers in exemplary conferences saw this as an important role in the future.
Research Question 1b

Is there congruence between the perceptions of the presidents, treasurers, and executive board members as they relate to the way the roles, responsibilities, and relationships of the treasurer have changed?

Roles

The research groups tended to be congruent in their perceptions of the roles of the treasurer in terms of whether they have changed. The survey groups agreed (total group \( M=3.76 \)) that the role of the treasurer has changed from the past to the present and will continue to evolve in the future. Ward & Armor (1992) saw the CFO's role changing from the past to the present in terms of shifting their focus from traditional administrating of accounting rules and regulations to developing financial modeling concepts and ideas. The groups also agreed (total group \( M=3.88 \)) that in the future the role of the treasurer will be perceived more in terms of a corporate chief financial officer. This perception corresponds with their ranking of the role of "financial manager" and "administrative officer" as the most important, and the "yes-man to the president" as the least important for the past, present, and future.

An interesting finding was the research group's response to the role of "yes-man to the president." The presidents in the exemplary conferences believed that the role of "yes-man to the president" was important in the past, whereas the survey groups ranked the "yes-man to the president" as a least important role in the past. In the survey question regarding "yes-man" as a past role, the total group's response was neutral (\( M=2.85 \)). However, a significant difference existed between the presidents and board members.
The board members ($M=3.00$) and treasurers ($M=2.74$) were neutral, whereas the presidents ($M=2.34$) disagreed.

**Responsibilities**

All of the research groups tended to be congruent in their perceptions of the responsibilities of the treasurer in terms of whether they have changed. The survey groups agreed (total group $M=3.87$) that the responsibilities of the treasurer have changed from the past to the present and will continue to evolve in the future. According to Ewing (1998), CFOs’ responsibilities will necessitate that they be involved in all aspects of their organization’s operations as stakeholders’ accountability increases. The groups also agreed (total group $M=4.36$) that one of the most important current responsibilities of the treasurer is to manage the finances. This corresponds with the groups’ ranking of the treasurer “providing financial leadership” as the most important present responsibility.

The groups also agreed (total group $M=4.37$) that a current major responsibility of the treasurer is to inform the president of financial matters. However, the board members had a significant difference with the treasurers regarding this responsibility. The board members ($M=4.45$) were more in agreement than the treasurers ($M=4.13$) and presidents ($M=4.29$) as they felt more strongly that the treasurer needed to perform this task.

Pertaining to the importance of the treasurer’s past responsibilities, the presidents and treasurers from the exemplary conferences had a different perspective from the survey groups. The exemplary presidents believed that the treasurer’s past responsibility was primarily to perform the “accounting and bookkeeping” tasks, while the exemplary treasurers perceived the responsibility as simply “taking care of the rudiments of business.” The survey groups were neutral (total group $M=3.42$) in their perception of
the treasurer's past responsibility as more in terms of being an "accountant and bookkeeper." However, a significant difference exists between the groups regarding this perception. The board members agreed ($M=3.61$) with the exemplary conference presidents regarding this perception, while differing significantly with the presidents ($M=3.09$) and treasurers ($M=3.00$) who were neutral.

**Relationships**

All of the research groups tended to be congruent regarding the treasurer’s relationship with the president and executive board. Critical similarities and differences among the groups in regard to the treasurer’s relationship with the president and executive board are highlighted in the following paragraphs.

Pertaining to the treasurer’s relationship to the president, the survey groups agreed (total group $M=3.66$) that the treasurer’s relationship with the president has changed from the past to the present, and will continue to evolve in the future. The groups also agreed (total group $M=4.19$) that the current relationship of the president and treasurer is more a partnership and team. Cardillo (1998) and Hartman (2000) support this finding in their assessment of CEOs and CFOs working together as a team, and supporting each other as partners in the organization. The groups strongly believed (total group $M=4.65$) that communication between a president and treasurer on a regular basis is essential in building trust between them. However, the groups tended to disagree (total group $M=2.08$) that a treasurer is expected to support the president’s vision regardless of the outcomes or results.

The survey groups tended to agree (total group $M=3.88$) that the more time a president and treasurer spend together, the more their working relationship is enhanced.
However, there was a significant difference between the groups (presidents, $M=4.31$; treasurers, $M=4.03$; board members, $M=3.74$).

Pertaining to the treasurer’s relationship to the executive board, the survey groups as a whole tended to agree (total group $M=3.54$) that the treasurer’s relationship to the board has changed over the years and will continue to evolve in the future. However, there was a significant difference between the groups. The board members ($M=3.61$) and treasurers ($M=3.53$) agreed that the relationship is changing, whereas the presidents ($M=3.23$) were neutral in their perception of these changes. The groups strongly believed (total group $M=4.59$) that the treasurer’s relationship with the board is enhanced by providing accurate and timely financial statements. The groups also strongly believed (total group $M=4.60$) that a treasurer builds credibility with the board by presenting simplified financial reports with full disclosure. Drucker’s (1992) comments were similar when he asserted that fiscal managers should process and report the business activities of the company to the executive board.

The interview and survey groups were congruent that the treasurer should carry out board directives in a timely manner to facilitate a positive relationship with the board. The survey groups agreed (total group $M=4.30$) with this perspective: however, a significant difference existed between the groups. The treasurers ($M=4.05$) disagreed significantly with the presidents ($M=4.43$) and board members ($M=4.34$) on this issue.

Research Question 2

Is there congruence between the perceptions of the presidents, treasurers, and executive board members as they relate to how the roles, responsibilities, and relationships of the treasurer are communicated?
Overall, the research groups tended to agree regarding the importance of the communication of the treasurer’s roles, responsibilities, and relationships. However, the groups were not congruent on how that communication should occur. The survey groups agreed (total group $M=4.34$) that the president should communicate the expected roles, responsibilities, and relationships of the treasurer with the job candidate prior to hiring the individual.

Strikingly, though, the survey groups were neutral (total group $M=3.39$) when asked if the president is primarily responsible for communicating the expectations of the treasurer’s role, responsibilities, and relationships to the treasurer, whereas the presidents and treasurers in the exemplary conferences believed the presidents are responsible. The survey groups were also neutral when asked if it was the board members (total group $M=2.78$) and treasurer (total group $M=2.64$) who are primarily responsible to communicate the treasurer’s expectations. The survey groups appear to have a different perception of the communication of the treasurer’s expectations for a potential hire and an existing occupant of the treasurer’s position as indicated by the contrasting results in the sentences and paragraph above.

In both research strategies, the participants in the groups differed on how communication should occur, whether orally or in documented form. Regarding differences expressed among the survey groups, Chi-Square analysis indicated that 79% of the treasurers agreed that the roles, responsibilities, and relationships of the treasurers should be verbalized and documented compared to 96% of the board members. Eighty-nine percent of the presidents agreed with this question. (Refer to Table 39.)
Interesting findings were also discovered pertaining to whether the treasurer's role and responsibilities in the conferences are clearly defined and documented. Regarding the survey question of whether “the expected role of the treasurer is clearly defined in my conference and is documented,” significant differences existed between the treasurers (M=3.10) whose responses were neutral, and the presidents (M=3.71) and board members (M=3.55) who were in agreement. When asked if “the expected responsibilities of the treasurer are clearly defined in my conference and documented,” significant differences existed between the presidents (M=3.66), treasurers (M=3.11), and board members (M=3.50). The treasurers in the survey did not perceive their roles and responsibilities as clearly defined as the presidents and board members, as indicated by their higher means.

Another important area where significant differences existed between the groups pertained to their level of understanding and working knowledge of the expected roles, responsibilities, and relationships of the treasurers in their conferences. All of the groups agreed that they have an understanding and working knowledge of the treasurer’s roles, responsibilities, and relationships in their conferences. However, they differed significantly in the level of their agreement. For instance, when asked, “I understand and have a working knowledge of the expected role of the treasurer in my conference,” the board members (M=3.74) had significant differences with the presidents (M=4.38) and treasurers (M=4.18).

When the question was asked, “I understand and have a working knowledge of the expected responsibilities of the treasurer in my conference,” significant differences existed between all three groups: board members (M=3.72), treasurers (M=4.05), and presidents (M=4.38). The groups were also asked to respond to the question “I
understand and have a working knowledge of the expected relationships of the treasurer to the president and board in my conference.” Significant differences existed between the presidents ($M=4.41$) and board members ($M=3.77$), and the presidents and treasurers ($M=4.05$). The presidents appear to feel stronger about their understanding and knowledge of what is expected of the treasurers in their conferences than do the treasurer and board members.

Research Question 3

Do the roles, responsibilities, and relationships of the treasurer vary by conference due to differences in conference personnel, membership size, location, and financial resources?

Results of the data collected from the participants involving the two research strategies conducted, indicated that all participant groups agreed that differences do exist between conferences. The survey groups agreed (total group $M=3.95$) that the treasurer’s role will vary depending on the composition of the conference personnel, membership size, location, and financial resources. The survey groups also agreed (total group $M=4.08$) that the responsibilities of the treasurer will vary among conferences due to those same differences indicated above in the conferences.

However, the survey groups were not as strong in their perception of the treasurer’s relationships as they were with roles and responsibilities. The survey groups tended to agree (total group $M=3.58$) that the relationships will vary among conferences due to differences in conference personnel, membership size, location, and financial resources. It seems that the survey participants perceive the relationships of the treasurers, presidents, and board members to be more similar throughout the conferences.
than different. There is also an appearance that any change of a treasurer between
conferences should have little impact on their expected relationships with the president
and board.

Discussion
In this section I discuss the major findings under three topics: Providing Financial
Leadership; Relationship and Communication; and Impact of Variances in Conferences.
The discussion section is followed by a succinct summary of the conclusions.

Providing Financial Leadership
Generally speaking, the role of the treasurer in the Adventist system does appear
to be changing in line with CFOs and financial leaders in the corporate world. Many of
the conference leaders are viewing the major responsibility of the treasurer as "providing
financial leadership" rather than "managing accounting." Conference leaders’
perspective of the treasurer as "providing financial leadership" mirrors the CFO’s
responsibility in business to maintain the company’s financial stability (Krell, 2003;
Mermigas, 2001).

As financial leaders, treasurers are expected to create value in their conferences,
as well as add value to the stakeholders of the organization. What this study has found is
that the results of the treasurer’s position in the past, present, and future could provide
some benchmarks for developing a Value Based Management approach in the Adventist
system. For instance, the criteria listed for exemplary conferences by the NAD and union
leaders (Appendix B) provide some basis for thinking about how the treasurers may be
expected to add value to their conferences. Some major criteria identified by the NAD
and union respondents ranked in order of the highest percentages are: (a) Financial Stability, 68%; (b) Emphasis on Soul-Winning, 42%; (c) Strong Administrative Team with clear goals and objectives, 42%; (d) Loyalty to Facets of Mission of Organization, 37%; (e) On-Time Reporting, 26%; and (f) Develops an Atmosphere of Congeniality and Camaraderie, 26%.

Presidents, treasurers, and board members tended to agree that the primary responsibility of the treasurer is to “provide financial leadership.” As treasurers’ continue to emerge in their capacity as financial leaders of the conferences, their capacity to add value to their organizations will be enormous (Tully, 1995). This agreement likely produces a basis for harmony in leadership and a sense of job satisfaction for those treasurers who understand this as a major expectation of their work. However, in the places where there still is an expectation that the treasurer is primarily an accountant, there is likely to be some frustration about expectations.

One aspect of the treasurer’s responsibility that may create unease is that of “providing technology support.” The treasurers in the exemplary conferences believed that the treasurer was expected to know and be able to provide assistance and support in computer-related matters, whereas the survey participants did not feel providing technology support was an important responsibility. It is possible that the exemplary conference treasurers are more aware of this need and this may even be a reason why they were identified as exemplary. Some conferences have tech support personnel who are part of their leadership team, but in the future it will be critical that someone be delegated this responsibility.
The notion of financial leadership is viewed in the context of the conference leaders functioning more as a team than as individuals. The fact that exemplary conference participants identified “yes-man to the president” as a past role demonstrates that the exemplary conferences are very aware that the Adventist system is moving away from a presidential system. As this change occurs towards more of a team approach, treasurers and presidents will need to make sure there is clarity about job expectations for the treasurers.

Relationship and Communication

The results of this research indicate the importance of positive relationships among leaders in organizations. Governmental policies further highlight and ensure the rising expectation among corporate stakeholders that CEOs, CFOs, and executive board members are working together and communicate effectively. In this section I discuss the results of this study as they relate to the treasurer’s relationships.

Treasurer and President Relationships

Presidents and treasurers tended to agree that their relationship over the years has changed and is moving towards a partnership and team. This is facilitated by treasurers and presidents spending more time together, engaging in business and leisure activities—thus increasing the level of trust. It is possible that because of this increased time spent together that the differences over the treasurer’s roles and responsibilities are being clarified.

However, the treasurers clearly did not perceive that their roles and responsibilities were as clearly defined as the presidents. This lack of agreement could
create misunderstandings in the leadership team. Presidents could have expectations of the treasurers, and their treasurers may not realize what those expectations are. The participants in the exemplary conferences were clear that the presidents are responsible for communicating expectations. And since the survey groups were neutral on this, it seems obvious that this is a point where clearer communication is needed regarding policies.

While the survey groups tended to agree that the president is responsible to communicate with the individual prior to hiring the person for the conference treasurer’s position, there seems to be a lack of certainty among the groups of whether the president should communicate his expectations to the treasurer as a member of the leadership team. The groups tended to agree that it was the president’s responsibility to communicate roles and responsibilities prior to hiring. This discrepancy highlights the need to clarify who is responsible to communicate the treasurer’s roles and responsibilities to the treasurer.

It is possible that confusion exists about “who” will communicate the treasurer’s duties since there is confusion about “what” those duties are. Obviously without written and documented roles and responsibilities, there can be no clear communication by anyone in the organization, and treasurers are left to guess “what” the expectations are for their work. Confusion such as this can only result in lost productivity and inter-relational conflict.

**Treasurer and Board Relationships**

Board members in this study tended to view the treasurer’s job as technical and saw their relationships with the treasurers as changing. They tended to identify
accounting as an important role more than the presidents and treasurers. These findings suggest the need for further clarification of the board’s expectations of the treasurer.

The board members tended to expect the treasurer to give accurate, timely financial reports in a simplified manner. Reporting of this manner by the treasurer was stated to build credibility with the board.

The board members tended to have less confidence that they have an understanding and working knowledge of the expectations of the treasurer’s position. Because the board members are less confident than the presidents and treasurers of their understanding of the treasurer’s roles and responsibilities, it may be helpful to have training sessions to help give a clearer understanding of the treasurer’s work. This may promote organizational effectiveness in ensuring the leadership team fulfills the organization’s mission and objectives while fostering greater board accountability and governance.

Impact of Variances in Conferences

The survey groups tended to agree that the treasurer’s roles and responsibilities will change based on the size of the conference. Krell’s (2002) viewpoint supports this finding when he asserts that the complexity of organizations will necessitate the degree of structuring by the CFO to generate the necessary financial information in an accurate and timely way to its key stakeholders. The findings of this research study suggest the need for the conference president to be proactive in articulating the roles, responsibilities, and relationships, especially as presidents and treasurers move between conferences. Treasurers should also be aware that going to a new conference with resources (financial, fixed assets, people) or liabilities that significantly exceed the conference where they
previously worked may pose greater challenges. Treasurers should consider enhancing their professional development and skills, and seek a mentor to assist them in resolving organizational challenges in an effective manner (Stern & Shachtman, 1990).

In summary, the presidents and treasurers in the Adventist system were more in agreement than the treasurers and board members regarding the treasurer's work. This seems to indicate that the closer groups work together, the more in agreement their perceptions and expectations will be. Failure to clarify expectations can potentially result in problems that may hinder the achievement of organizational goals and objectives, and create conflicting relationships between presidents, treasurers, and board members. Treasurers should be proactive to make sure expectations of presidents and board members toward the treasury function are clearly defined.

**Conclusions**

This research study encompassed the position of the local conference treasurer in the North American Division of Seventh-day Adventists. The overall results of this research are summarized in the following concluding statements.

1. The groups tended to agree that it is the responsibility of the treasurer to “provide financial leadership.”

2. The findings support the perception that CFOs and treasurers are experiencing a shift away from being accountants to more of being partners to the CEO in their organization.

3. The three groups (presidents, treasurers, board members) had significant differences in their understanding of the expected roles, responsibilities, and relationships of the treasurer in their conference.
4. The three groups also had significant differences in their perceptions of how clearly the roles, responsibilities, and relationships of the treasurer are defined and communicated.

5. The participants strongly agreed regarding the importance of the roles, responsibilities, and relationships being communicated to the treasurer. They also tended to agree that the president is responsible for this communication.

6. The groups believed that treasurers should have a working relationship with their presidents and board members that is team oriented and trustworthy.

7. The survey participants tended to agree that factors such as conference personnel, membership size, location, and financial resources impact the expectations placed on the treasurer.

**Recommendations**

1. Because of the changing perceptions of the treasurer’s work, the roles, responsibilities, and relationships of the treasurer should be clearly defined, documented, and communicated in the policies of the organization. Policies regarding the treasurer’s work should be updated to reflect the current understanding of presidents, treasurers, board members, and other key leaders in the organization. Where there is ambiguity, ambiguities need to be resolved.

2. The presidents and treasurers should continue to utilize strategies that will enhance their working relationship as partners and team members in the conference. In order to develop the necessary trust and confidence to be a successful team, presidents should clearly articulate their expectations to treasurers. Treasurers should be proactive
in seeking clarification from presidents where they are unsure of the presidents’ expectations.

3. Conferences should consider having special orientation and training opportunities for board members so that the treasurer’s roles, responsibilities, and relationships are clarified.

4. The perception of the treasurer has moved from accounting to full financial leadership. As a result of this change, specific professional development for treasurers should be implemented to target the essential skills needed to facilitate and enhance the partnership and leadership skills of the treasurer.

5. Conferences should carefully evaluate the way computer technology is utilized in their organizations. Conferences should also ensure that someone is assigned the responsibility to manage, monitor, and support technology as a part of their job description.

**Suggestions for Future Research**

1. Conduct a study to show how the treasurer’s work is different in conferences based upon personnel size, membership size, location, and financial resources.

2. Examine the communication patterns among the local conference executives (Presidents, Vice-Presidents, Secretaries, and Treasurers) in the North American Division of Seventh-day Adventists.

3. Conduct a study to determine if there is a difference between the expectations and reality of the treasurer’s work in local conferences from the perceptions of the presidents, treasurers, and board members in the North American Division of Seventh-day Adventists.
4. Explore the expectations of the treasurer's work from the perspectives of pastors, teachers, support staff employees, and members in the local conferences in the North American Division of Seventh-day Adventists.


6. Conduct a study in local conferences to understand how computer technology is being used to facilitate the business of the conference. This research would also explore what are the benefits of using technology.
APPENDIX A

LETTERS
December 6, 2002

Dear Administrator and Partner in Ministry:

My name is Theodore Brown and I am a Ph.D. student in the dissertation phase of the Leadership Program at Andrews University. I’m currently serving as treasurer in the Southwest Region Conference headquartered in Dallas, TX. I began my doctoral studies in July of 1998 and I am prayerfully working to complete my degree requirements in 2003. My research topic focuses on “A Study of the Expectations of Treasurers as Chief Financial Officers in Local Conferences in the North American Division of Seventh-day Adventists: Perceptions of Role, Responsibilities, and Relationships.” A critical part of my study involves identifying “exemplary” local conferences in the NAD and respective union territories. I would greatly appreciate your assistance and expert knowledge in the identification of the exemplary local conferences in your respective territory. Please use the form enclosed to mark your selections and share some of your criteria used to determine an exemplary conference. All information will be confidential and at no time will your name or union be identified in the study.

If you have any questions about my study, please feel free to contact me at my office, (214) 943-4491 X216, or e-mail at: tbrownq45@prodigy.net. You may also contact my doctoral advisor, Shirley Freed, Ph.D. at Andrews University in the School of Education, (269) 471-6163 or e-mail at: freed@andrews.edu.

Please use the enclosed self-addressed, stamped envelop for your reply.

Thank you and God Bless!
January 8, 2003

Dear Union Administrator and Partner in Ministry:

Greetings and Happy New Year!

On December 6, 2002 you were mailed a letter and exemplary local conference form requesting your participation in a research project, which I am conducting. The project is concerned with a study of the expectations of treasurers as chief financial officers in local conferences in the NAD: perceptions of role, responsibilities, and relationships. On December 19, 2002 I called your office and either spoke with your secretary or left a message as a follow-up reminder for you to respond to the research request.

If you have not had the opportunity to do so I would greatly appreciate it if you could take a few minutes today to complete the enclosed form and return it to me. I’m approaching a January 17th deadline and I need your support. Another letter and form is enclosed for your convenience. Your expert opinion is very important and is needed as preparation is made for the next phase of my research study.

Again, thank you for taking the time out of your very busy schedule to help me with this research project. As stated in the first letter sent, all information will be confidential and at no time will your name or union be identified in the study. May God continue to bless you and your union in the sharing of His love through Jesus Christ our Savior and Lord.

Please respond and mail today!

Sincerely,

Theodore Brown, Ph.D. Cohort
September 29, 2003

To: Conference President
   Conference Secretary

RE: Request for Copy of Executive Committee Mailing List

Dear Fellow Administrator in Christ:

My name is **Theodore Brown** and I am presently serving as **Treasurer of the Southwest Region Conference of SDA**. I’ve served in this position for the past 91/2 years, and almost 20 years total with 19 years in the treasury department. I am also an ordained minister of the gospel.

The purpose of my communication is to request your help. I am presently working on the data collection stage of my Ph.D. in Leadership at Andrews University. My research is the Study of the Expectations of the Role, Responsibilities, and Relationships of Local Conference Treasurers in the NAD from the Perspectives of the Presidents, Treasurers, and Executive Committee Members. **In order to mail out the questionnaires to the executive board members I need to have a copy of the current names and mailing addresses of your executive committee members.** Our NAD yearbook does not provide this information.

As President and/or Secretary, I’m asking for your authorization to release this information to me, or my study and five years of work will be adversely affected.

All information received regarding your executive committee members mailing list will be held in full confidence and will not be shared with anyone. I will randomly select members from your committee to send survey questionnaires. The mailing list will be destroyed once I’ve completed my study. Survey questionnaires for the President and Treasurer will be mailed to the conference office address.

Attached is a letter from our NAD Treasurer, Elder Juan Prestol, authorizing my study. Additional verification of my credibility may be obtained by contacting the Southwestern Union Treasurer, Elder Deryl Knutson, at 817-295-0476. Earlier in my study I received a 95% response from the NAD and Union Presidents and Treasurers. Your trust and confidence will not be violated. **Please assist me by responding to my request today via fax or e-mail. Your reply is greatly appreciated.** Please call me if additional information is needed. **THANK YOU!**

Sincerely,

**Theodore Brown**
Treasury Fax# 214-948-7401
E-Mail Address: TBROWNQ45@Prodigy.net
Office# 214-943-4491X216 / Cell#214-543-5051
September 30, 2003

Dear Partner in Ministry and Christian Service:

This letter is to request your participation in a study that I am conducting concerning the expectations of treasurers as chief financial officers in local conferences in the North American Division of Seventh-day Adventists. The groups being asked to participate are the conference presidents, treasurers, and members of the executive committee.

As a conference treasurer, administrator, and member of the executive board, I know the value of executive leadership in the role of the treasurer. As leaders in your respective areas of service, your contribution to this study will contribute greatly to the future enhancement, growth, and development of more effective leadership skills of treasurers as individuals and members of the conference administrative and executive team.

The focus of my dissertation deals with a study of the perceptions of the presidents, treasurers, and executive board members regarding the expectations of the treasurer’s role, responsibilities, and relationships with the president and executive board, and how those expectations are communicated. This research will be utilized to fulfill the dissertation requirements for my doctoral degree at Andrews University.

The enclosed questionnaire seeks to identify your opinions and perceptions on the expectations of the role, responsibilities, and relationships of the treasurer. The questionnaire should take approximately 10-15 minutes to complete.

Your voluntary participation in this study is sincerely appreciated. All results will be presented in aggregate form so that confidentiality of individual responses can be strictly maintained. Identification numbers on questionnaires are used only to assist me in tracking unused returns.

If you have any questions about my study, please feel free to contact me at my office, (214) 943-4491 X216, or e-mail at: tbrownq45@prodigy.net. You may also contact my doctoral advisor, Shirley Freed, Ph.D. at Andrews University in the School of Education, (269) 471-6163, or e-mail at: freed@andrews.edu.

Please return your completed questionnaire in the self-addressed, stamped envelop today. Thank you for your time and assistance. God Bless!

Sincerely,

Theodore Brown, Treasurer
Southwest Region Conference of SDA
October 24, 2003

To: Presidents  
    Treasurers  
    Executive Board Members

RE: Survey Questionnaire for Research Study

Dear Survey Participants:

The purpose of this letter is to again express my sincere thanks and appreciation to you for taking the time to participate in my research study by completing and returning the survey questionnaire that was sent to you via executive committee meeting distribution or mail during these past couple of weeks.

As I stated in my prior communication letter, the focus of my dissertation deals with a study of the perceptions of the presidents, treasurers, and executive board members regarding the expectations of the treasurer’s role, responsibilities, and relationships with the president and the executive board, and how those expectations are communicated. This research will be utilized to fulfill the dissertation requirements for my doctoral degree at Andrews University.

As a researcher, I am unable to express in words how much your response is needed and valued. Without your willingness to participate by completing and returning the survey questionnaire, my project would be adversely affected. Please know that I will always be grateful for your support and prayers as I continue my journey through this Ph.D. process. I am totally dependent on God for my success, and God has continued to affirm and encourage me through your prayers and support.

If you have not yet received your survey package please give me a call at cell#214-543-5051 or e-mail at tbrownq45@prodigy.net and I will send you another package. If you have not completed your survey questionnaire please take a few minutes to do so and mail it today if possible. I’m facing some pressing deadlines, and I would like to have all the survey data collected no later than October 31st as I strive to meet my program completion requirements. Your reply has, if already sent, or will, if mailed today, further assist me in reaching that objective.

May God continue to bless you as a leader in His church, and may your family and conference continue to be blessed also in the name of Jesus our Lord and Savior. AMEN!

Sincerely,

Theodore Brown, Ph.D. Candidate, AU  
Treasurer, Southwest Region Conference of SDA
APPENDIX B

SUMMARY OF CRITERIA FOR EXEMPLARY LOCAL CONFERENCES

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### Summary of Criteria for Exemplary Conferences Reported by NAD and Union Presidents and Treasurers

<table>
<thead>
<tr>
<th>Analysis of Criteria Listing and Responses</th>
<th>Presidents</th>
<th>Treasurers</th>
<th>Total</th>
<th>% of Pres.</th>
<th>% of Trea.</th>
<th>Total %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. On-Time Reporting.</td>
<td>XX</td>
<td>XXX</td>
<td>5</td>
<td>22%</td>
<td>30%</td>
<td>26%</td>
</tr>
<tr>
<td>2. Open Reporting.</td>
<td>X</td>
<td>X</td>
<td>2</td>
<td>11%</td>
<td>10%</td>
<td>11%</td>
</tr>
<tr>
<td>3. Emphasis On Soul-Winning.</td>
<td>XXXX</td>
<td>XXXX</td>
<td>8</td>
<td>44%</td>
<td>40%</td>
<td>42%</td>
</tr>
<tr>
<td>4. Strong Administrative Team (clear goals &amp; objectives)</td>
<td>XXX</td>
<td>XXXX</td>
<td>8</td>
<td>33%</td>
<td>50%</td>
<td>42%</td>
</tr>
<tr>
<td>5. Good interaction between leaders and Executive Committee and pastoral force.</td>
<td>X</td>
<td>1</td>
<td>0%</td>
<td>10%</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>6. Good support from the conference to the local church level.</td>
<td>X</td>
<td>X</td>
<td>2</td>
<td>11%</td>
<td>10%</td>
<td>11%</td>
</tr>
<tr>
<td>7. Audit functions in places that provide leaders a valuable feedback.</td>
<td>X</td>
<td>1</td>
<td>0%</td>
<td>10%</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>8. Conference vision of goals and objectives.</td>
<td>XX</td>
<td></td>
<td>2</td>
<td>22%</td>
<td>0%</td>
<td>11%</td>
</tr>
<tr>
<td>9. Strong stewardship program in conference where members are educated in stewardship education.</td>
<td>XX</td>
<td></td>
<td>2</td>
<td>22%</td>
<td>0%</td>
<td>11%</td>
</tr>
<tr>
<td>10. Emphasis placed on training the churches and leaders to be stewardship leaders. Preparation of trainers to do education.</td>
<td>X</td>
<td></td>
<td>1</td>
<td>11%</td>
<td>0%</td>
<td>5%</td>
</tr>
</tbody>
</table>

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11. Emphasis placed on being loyal and supportive of various facts of mission of the organization. XXX XXXX 7 33% 40% 37%

12. Financial Stability (Whole financial operating and statements picture soundness). XXXXX XXXXXXX 13 44% 90% 68%

13. Competent Staff/Team in Conference. X 1 0% 10% 5%

14. Well defined mission focus which enables and fosters ministry by the local congregation. X XX 3 11% 20% 16%

15. Transparent operations, policies, relationships and board governance. X 1 11% 0% 5%

16. Clearly communicates with employees and constituents. X XX 3 11% 20% 16%

17. Develops an atmosphere of congeniality and camaraderie. X XXXX 5 11% 40% 26%

18. Develops good relationships with other organizations. X 1 11% 0% 5%

19. Strategic planning is evident and pervasive in the organization. X XX 3 11% 20% 16%

20. The conference must have a service focus on their constituents and there must be a priority to their constituency. XX 2 0% 20% 11%
21. There must be clear role identification with outcomes and measurements in organization. X 1 0% 10% 5%

22. Adequate plan for mentoring of conference workers. X X 2 11% 10% 11%

23. Growth pattern of Conference field. (Membership, etc.) X X 2 11% 10% 11%

24. Spiritual Leadership. XX 2 22% 0% 11%

25. Thorough knowledge of financial policy and procedure. X 1 11% 0% 5%

26. Loyalty to the denominational structure. X 1 11% 0% 5%

27. A general understanding of issues. X 1 11% 0% 5%

28. Works budget process. X X 2 11% 10% 11%

29. Oversees mission initiatives. X 1 11% 0% 5%

30. Combust, mainline Adventists pastors. X 1 11% 0% 5%

31. Numerical membership growth. X X 2 11% 10% 11%

32. Ability to identify and recruit top personnel. X 1 11% 0% 5%

33. Care about people and not just policies (members, and non-Adventists). X X 2 11% 10% 11%
34. Strong departmental programs that facilitate church growth. X X 2 11% 10% 11%

35. An effective and strong educational school system. X XX 3 11% 20% 16%

Notes: A. This criteria list was generated from the survey responses of the NAD and Union presidents and treasurers for identification of exemplary conferences.

B. A total of 10 presidents and 10 treasurers were sent survey forms. 9 presidents and 10 treasurers responded for a total of 19 and a 95% response rate.

C. Data analysis is based on a total of 19 survey response forms received.
APPENDIX C

INTERVIEW PROTOCOL QUESTIONS
TREASURERS AND PRESIDENTS INTERVIEW QUESTIONS

EXEMPLARY CONFERENCES

1. Please identify your position in this conference.

2. How many years have you been in your position at this conference? How many years in total?

3. Please tell me your educational background and work experience.

4. What is your perception of the expected current role (s) of the treasurer?
   4a. What is your perception of the expected past role (s) of the treasurer?
   4b. What is your perception of the expected future role (s) of the treasurer?

5. In your opinion, what is the most important role (s) of the treasurer?

6. What is your perception of the expected current responsibilities of the treasurer?
   6a. What is your perception of the expected past responsibilities of the treasurer?
   6b. What is your perception of the expected future responsibilities of the treasurer?

7. In your opinion, what are the most important responsibilities of the treasurer?

8. Please describe the current expected relationship of the treasurer to the president?

   8a. Please describe the past expected relationship of the treasurer to the president?

   8b. Please describe the future expected relationship of the treasurer to the president?

9. In your opinion, how should the expected role (s), responsibilities, and relationships of the treasurer be communicated to the treasurer currently?

   9a. In your opinion, how were the expected role (s), responsibilities, and relationships of the treasurer communicated to the treasurer in the past?

   9b. In your opinion, how will the expected role (s), responsibilities, and relationships
of the treasurer be communicated to the treasurer in the future?

10. On average, how much time do you spend together on a weekly basis with the treasurer or president discussing conference related matters? Engaging in leisure time?

11. In what way does your time spent together with your president or treasurer enhance your relationship with that individual?

12. Please identify some effective strategies a treasurer can use to build and maintain a positive relationship with the president?

12a. Please identify some effective strategies a treasurer can use to build and maintain a positive relationship with the executive board?

13. Please identify some things that can create an adverse or negative relationship between a treasurer and president?

13a. Please identify some things that can create an adverse or negative relationship between a treasurer and executive board?

14. In your opinion, what are some essential skills and character traits a conference treasurer should have to serve in the position currently?

15. In your opinion, how has those current essential skills and character traits changed from the past? How will they differ or evolve in the future?

16. Are there any questions that you wished I had asked and did not?

17. Is there anything else you would like to tell me before we conclude this interview?
APPENDIX D

FORMS
CONSENT FORM

A Study of the Expectations of Treasurers as Chief Financial Officers in Local Conferences in the North American Division of Seventh-day Adventists: Perceptions of Role, Responsibilities, and Relationships

As a president or treasurer of a selected exemplary conference you have been invited to participate in a research study which will explore the expectations and perceptions of the treasurer’s role, responsibilities, and relationships in the local conference.

If you decide to participate you will be asked to answer questions in an in-depth interview at your office that may take approximately 60 to 90 minutes. The interview will be tape recorded and later transcribed for data analysis. If additional clarification is required, participants may need to be available for additional interviews.

Any information obtained in connection with this study will remain confidential. The researcher will maintain the audio tapes and erasure of the tapes will occur following the completion of the dissertation.

No reimbursement is made to study participants. Your participation is entirely voluntary, and at any time participants may withdraw from this study without penalty or prejudice. Your signature below acknowledges that you have read, understand and have received a copy of this consent form.

The amount of risk and invasion of privacy is based upon the interviewee’s level of self-disclosure. Questions regarding this study may be directed to Shirley Freed, Ph.D., at (269) 471-6163, or you may e-mail at: freed@andrews.edu. You may also contact me, Theodore Brown, at (214) 943-4491 X216, or e-mail at: tbrownq45@prodigy.net.

Signed: ____________________________ Date ____________

(Participant)
Exemplary Local Conferences Form

North American Division

(Please check off your position and the exemplary conference(s) in your division)

NAD President _____ Treasurer _____

Atlantic Union

1. Bermuda _____
2. Greater New York _____
3. New York _____
4. Northeastern _____
5. Northern New England _____
6. Southern New England _____

Canada, SDA Church in

1. Alberta _____
2. British Columbia _____
3. Manitoba-Saskatchewan _____
4. Maritime _____
5. Newfoundland _____
6. Ontario _____
7. Quebec SDA Church _____

Columbia Union

1. Allegheny East _____
2. Allegheny West _____
3. Chesapeake _____
4. Mountain View _____
5. New Jersey _____
6. Ohio _____
7. Pennsylvania _____
8. Potomac _____

Lake Union

1. Illinois _____
2. Indiana _____
3. Lake Region _____
4. Michigan _____
5. Wisconsin _____

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Mid-American Union

1. Central States
2. Dakota
3. Iowa-Missouri
4. Kansas-Nebraska
5. Minnesota
6. Rocky Mountain

North Pacific Union

1. Alaska
2. Idaho
3. Montana
4. Oregon
5. Upper Columbia
6. Washington

Pacific Union

1. Arizona
2. Central California
3. Hawaii
4. Nevada-Utah
5. Northern California
6. Southeastern California
7. Southern California

Southern Union

1. Carolina
2. Florida
3. Georgia-Cumberland
4. Gulf States
5. Kentucky-Tennessee
6. South Atlantic
7. South Central
8. Southeastern

Southwestern Union

1. Arkansas-Louisiana
2. Oklahoma
3. Southwest Region
4. Texas
5. Texico
Criteria for an Exemplary Conference

North American Division

NAD President _____ Treasurer _____ (please indicate position)

Please take a few moments to share some of your criteria for an exemplary conference.

1. __________________________________________

2. __________________________________________

3. __________________________________________

4. __________________________________________

5. __________________________________________

Thank You and God Bless!
Exemplary Local Conferences Form

Atlantic Union

(Please check off your position and the exemplary conference(s) in your union)

Atlantic Union President [ ] Treasurer [ ]

1. Bermuda [ ]
2. Greater New York [ ]
3. New York [ ]
4. Northeastern [ ]
5. Northern New England [ ]
6. Southern New England [ ]

Criteria for an Exemplary Conference

(Please take a few moments to share some of your criteria for an exemplary conference.)

1. ____________________________
   ____________________________

2. ____________________________
   ____________________________

3. ____________________________
   ____________________________

4. ____________________________
   ____________________________

5. ____________________________
   ____________________________

Thank You and God Bless!
Exemplary Local Conferences Form

Canada, SDA Churches

(Please check off your position and the exemplary conference(s) in your union)

Canada, SDA Churches President _____ Treasurer _____

1. Alberta _____
2. British Columbia _____
3. Manitoba - Saskatchewan _____
4. Maritime _____
5. Newfoundland _____
6. Ontario _____
7. Quebec SDA Church _____

Criteria for an Exemplary Conference

(Please take a few moments to share some of your criteria for an exemplary conference.)

1. ____________________________________________________________
   ____________________________________________________________

2. ____________________________________________________________
   ____________________________________________________________

3. ____________________________________________________________

4. ____________________________________________________________
   ____________________________________________________________

5. ____________________________________________________________
   ____________________________________________________________

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Thank You and God Bless!
Exemplary Local Conferences Form

Columbia Union

(Please check off your position and the exemplary conference(s) in your union)

Columbia Union President _____ Treasurer _____

1. Allegheny East _____
2. Allegheny West _____
3. Chesapeake _____
4. Mountain View _____
5. New Jersey _____
6. Ohio _____
7. Pennsylvania _____
8. Potomac _____

Criteria for an Exemplary Conference

(Please take a few moments to share some of your criteria for an exemplary conference.)

1. __________________________________________________________
   __________________________________________________________

2. __________________________________________________________
   __________________________________________________________

3. __________________________________________________________
   __________________________________________________________

4. __________________________________________________________
   __________________________________________________________

5. __________________________________________________________
   __________________________________________________________
Thank You and God Bless!
Exemplary Local Conferences Form

Lake Union

(Please check off your position and the exemplary conference (s) in your union)

Lake Union President _____ Treasurer _____

1. Illinois _____
2. Indiana _____
3. Lake Region _____
4. Michigan _____
5. Wisconsin _____

Criteria for an Exemplary Conference

(Please take a few moments to share some of your criteria for an exemplary conference.)

1. ____________________________________________________________
   ____________________________________________________________

2. ____________________________________________________________
   ____________________________________________________________

3. ____________________________________________________________
   ____________________________________________________________

4. ____________________________________________________________
   ____________________________________________________________

5. ____________________________________________________________
   ____________________________________________________________

Thank You and God Bless!
Exemplary Local Conferences Form

Mid-American Union

(Please check off your position and the exemplary conference (s) in your union)

Mid-American Union President _____ Treasurer _____

1. Central States _____
2. Dakota _____
3. Iowa-Missouri _____
4. Kansas-Nebraska _____
5. Minnesota _____
6. Rocky Mountain _____

Criteria for an Exemplary Conference

(Please take a few moments to share some of your criteria for an exemplary conference.)

1. __________________________________________
   __________________________________________
   __________________________________________

2. __________________________________________
   __________________________________________
   __________________________________________

3. __________________________________________
   __________________________________________
   __________________________________________

4. __________________________________________
   __________________________________________
   __________________________________________

5. __________________________________________
   __________________________________________
   __________________________________________

Thank You and God Bless!
Exemplary Local Conferences Form

North Pacific Union

(Please check off your position and the exemplary conference(s) in your union)

North Pacific Union President _____ Treasurer _____

1. Alaska _____
2. Idaho _____
3. Montana _____
4. Oregon _____
5. Upper Columbia _____
6. Washington _____

Criteria for an Exemplary Conference

(Please take a few moments to share some of your criteria for an exemplary conference.)

1. __________________________________________________________
   __________________________________________________________

2. __________________________________________________________
   __________________________________________________________

3. __________________________________________________________
   __________________________________________________________

4. __________________________________________________________
   __________________________________________________________

5. __________________________________________________________
   __________________________________________________________

Thank You and God Bless!
Exemplary Local Conferences Form

Pacific Union

(Please check off your position and the exemplary conference (s) in your union)

Pacific Union President _____ Treasurer _____

1. Arizona _____
2. Central California _____
3. Hawaii _____
4. Nevada-Utah _____
5. Northern California _____
6. Southeastern California _____
7. Southern California _____

Criteria for an Exemplary Conference

(Please take a few moments to share some of your criteria for an exemplary conference.)

1. ________________________________________________________________
   ________________________________________________________________
   ________________________________________________________________

2. ________________________________________________________________
   ________________________________________________________________
   ________________________________________________________________

3. ________________________________________________________________
   ________________________________________________________________
   ________________________________________________________________

4. ________________________________________________________________
   ________________________________________________________________
   ________________________________________________________________

5. ________________________________________________________________
   ________________________________________________________________
   ________________________________________________________________

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Thank You and God Bless!

Exemplary Local Conferences Form

Southern Union

(Please check off your position and the exemplary conference(s) in your union)

Southern Union President _____ Treasurer _____

1. Carolina _____
2. Florida _____
3. Georgia-Cumberland _____
4. Gulf States _____
5. Kentucky-Tennessee _____
6. South Atlantic _____
7. South Central _____
8. Southeastern _____

Criteria for an Exemplary Conference

(Please take a few moments to share some of your criteria for an exemplary conference.)

1. ____________________________________________________________
2. ____________________________________________________________
3. ____________________________________________________________
4. ____________________________________________________________
5. ____________________________________________________________
Thank You and God Bless!
Exemplary Local Conferences Form

Southwestern Union

(Please check off your position and the exemplary conference (s) in your union)

Southwestern Union President _____ Treasurer _____

1. Arkansas-Louisiana _____
2. Oklahoma _____
3. Southwest Region _____
4. Texas _____
5. Texaco _____

Criteria for an Exemplary Conference

(Please take a few moments to share some of your criteria for an exemplary conference.)

1. ________________________________________________
   ________________________________________________
2. ________________________________________________
   ________________________________________________
3. ________________________________________________
   ________________________________________________
4. ________________________________________________
   ________________________________________________
5. ________________________________________________
   ________________________________________________

Thank You and God Bless!
APPENDIX E

SURVEY QUESTIONNAIRE INSTRUCTIONS AND SURVEYS
Survey Questionnaires Instructions

1. Please distribute the envelopes and a pencil to the individuals identified on the cover.

2. Ask each individual to open the package and read the letters and survey instructions carefully.

3. Instruct each individual to answer all the questions on the survey.

4. Ask each individual to place the survey questionnaire only in the return self-addressed envelope enclosed in the package. The other items they may keep.

5. Please collect the envelopes on my behalf and I will get them from you on Sunday. I will not leave until I have received the surveys from you. Please do not leave until you have returned them to me.

6. Survey packages for absent committee members are to be returned to me unopened with the completed surveys.

7. Please let me know if you have any questions or comments.

Thank you very much for your assistance.

Researcher: Theodore Brown, Sr.
Andrews University
Survey Instructions

Dear Survey Participants:

Thank you for taking the time out of your very busy schedules to complete the attached survey questionnaires. To facilitate the survey process please note the following suggestions based on a pilot test and earlier survey indicators.

1. Please use a pencil, if possible, to complete the survey instrument. (It’s easier to make changes if you need to.)

2. Please blacken in the circles that you select for your answer. All the selections will require that you blacken in your answer.

3. Please read the instructions and questions carefully before marking your answers.

4. Please make sure you have answered ALL the questions on the survey questionnaire.

5. Please enclose the survey in the stamped addressed return envelope provided and place it in the mail today if possible.

6. Please know that your contributions to my research are greatly appreciated.

Sincerely,

Theodore Brown
Survey Questionnaire Instructions

1. Please distribute the envelopes and a pencil to the individuals identified on the cover.

2. Ask each individual to open the package and read the letters and survey instructions carefully.

3. Instruct each individual to answer all the questions on the survey.

4. Ask each individual to place the survey questionnaire only in the self-addressed envelope enclosed in the package. The other items they may keep.

5. Please collect the envelopes on my behalf and return them in the Federal Express package provided.

6. Please mail the survey packages for the absent committee members directly to them. I have provided a self-addressed return envelope in the package to send back to me.

7. Please call me if you have additional questions. Cell#214-543-5051
Survey Questionnaire

The intent of this survey is to obtain your perceptions about the role, responsibilities, and relationships of the Local Conference Treasurer. Throughout this survey the Local Conference will be referenced as the Conference. Please take a few minutes to answer the questions and mail the survey today. Thank you for your willingness and consent in completing this questionnaire. You do not need to supply your name.

Part I: Personal Background and Demographics

Check your current position: (Please check one):

- President
- Treasurer
- Executive Board Member (Layperson, Pastor, Teacher, etc.)

Years of experience in current position (Please check one):

- Under 3 years
- 3-5 years
- 6-10 years
- 11-15 years
- Over 15 years

Please check your total past years of experience in each applicable position for each column:

<table>
<thead>
<tr>
<th>President</th>
<th>Treasurer</th>
<th>Executive Board Member</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under 3 years</td>
<td>Under 3 years</td>
<td>Under 3 years</td>
</tr>
<tr>
<td>3-5 years</td>
<td>3-5 years</td>
<td>3-5 years</td>
</tr>
<tr>
<td>6-10 years</td>
<td>6-10 years</td>
<td>6-10 years</td>
</tr>
<tr>
<td>11-15 years</td>
<td>11-15 years</td>
<td>11-15 years</td>
</tr>
<tr>
<td>Over 15 years</td>
<td>Over 15 years</td>
<td>Over 15 years</td>
</tr>
</tbody>
</table>

Indicate your highest education level (Please check one):

- High School Diploma
- Associates Degree
- Bachelor's Degree
- Master's Degree (M.B.A., M.A., etc.)
- Terminal graduate degree (PhD, MD, EdD, etc.)
- Other Please Specify: _______________________

Professional Certification (Please check one):

- CPA
- CMA
- Other Please Specify: _______________________

Age Category (Please check one):

- 18 - 29
- 30 - 39
- 40 - 49
- 50 - 59
- 60 - 69
- 70+
Part II: Please fill in the circle from the scale to show your understanding of the expectations of the treasurer's role, responsibilities, and relationships, and how they are communicated. (Circle on response)

1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5=strongly agree

1. The roles of the treasurer have changed from the past to the present and will continue to evolve in the future.
2. The responsibilities of the treasurer have changed from the past to the present and will continue to evolve in the future.
3. In the past, the treasurer's responsibilities were more in terms of being an "accountant" and "bookkeeper".
4. In the past, the treasurer's role was viewed more as a "yes man" to the president.
5. Currently, one of the most important responsibilities of the treasurer is to manage the finances.
6. A current major responsibility of the treasurer is to inform the president of financial matters.
7. In the future, the role of the treasurer will be perceived more in terms of a corporate chief financial officer.
8. In the future, the responsibilities of the treasurer will function more in terms of a corporate chief financial officer.
9. The role of the treasurer will vary among Conferences due to differences in Conference personnel, membership size, location, and financial resources, etc.
10. The responsibilities of the treasurer will vary among Conferences due to differences in Conference personnel, membership size, location, and financial resources, etc.
11. The relationships of the treasurer will vary among Conferences due to differences in Conference personnel, membership size, location, and financial resources, etc.
12. The expected role of the treasurer is clearly defined in my Conference and is documented.
13. The expected responsibilities of the treasurer are clearly defined in my Conference and are documented.
14. The expected relationships of the treasurer are clearly defined in my Conference and are documented.
15. The expected role of the treasurer is clearly defined in the governing policy books (NAD/GC) of the organization.
16. The expected responsibilities of the treasurer are clearly defined in the governing policy books (NAD/GC) of the organization.
17. The expected responsibilities of the treasurer are clearly defined in the governing policy books (NAD/GC) of the organization.
18. I understand and have a working knowledge of what the expected role of the treasurer is in my Conference.
19. I understand and have a working knowledge of what the expected responsibilities of the treasurer is in my Conference.

20. I understand and have a working knowledge of what the expected relationships of the treasurer is in my Conference.

21. The relationships of the treasurer to the president has changed from the past to the present, and will continue to evolve in the future.

22. The current relationship between the president and treasurer is more a partnership and team.

23. A treasurer is expected to support the president’s vision regardless of the outcomes or results.

24. The more time a president and treasurer spend together enhances their working relationship.

25. Communication between a president and treasurer on a regular basis is essential in building trust between them.

26. Conflicts and disagreements are to be expected between the president and treasurer.

27. Presenting a “unified front” in public between a president and treasurer is to be expected.

28. If the president and treasurer are unable to work together, then the treasurer should relocate.

29. A treasurer acting independently of the president in making major decisions affecting the Conference is considered as divisive and undermining and creates an adverse relationship.

30. The relationship of the treasurer to the Executive Board has changed over the years and will continue to evolve or change in the future.

31. The treasurer’s relationship with the Board is enhanced by providing accurate and timely financial statements.

32. A treasurer builds credibility with the Board by presenting simplified financial reports with full disclosure.

33. Failure to carry out the Board’s directives in a timely manner can create an adverse relationship between a treasurer and board.

34. The president is primarily responsible for communicating the expectations of the treasurer’s role, responsibilities, and relationships to the treasurer.

35. The expected role, responsibilities, and relationships of the treasurer should be communicated verbally and in documented form to the treasurer.

36. The Executive Board is primarily responsible for communicating the expectations of the treasurer’s role, responsibilities, and relationships to the treasurer.

37. In the past the expectations of the role of the treasurer were not clearly defined.

38. In the past the expectations of the responsibilities of the treasurer were not clearly defined.

39. Currently the expectations of the role of the treasurer has not been clearly defined and is somewhat nebulous.
12345 40. Currently the expectations of the responsibilities of the treasurer has not been clearly defined and are somewhat nebulous.

12345 41. The treasurer is primarily responsible to communicate the expectations of his/her role to the president and the Executive Board.

12345 42. The treasurer is primarily responsible to communicate the expectations of his/her responsibilities to the president and the Executive Board.

12345 43. A president should communicate the expected role, responsibilities, and relationships of the treasurer with the job candidate prior to hiring the individual.

Part III: Please prioritize the following list of roles of the treasurer as you perceive them to be in the past, present and future. Blacken the circle under “1” next to the one you think is most important, the number “2” by your second choice, and so forth for your top five choices.

<table>
<thead>
<tr>
<th>Past Role</th>
<th>Present Role</th>
<th>Future Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountant/Bookkeeper</td>
<td>Accountant/Bookkeeper</td>
<td>Accountant/Bookkeeper</td>
</tr>
<tr>
<td>&quot;Yes-Man&quot; to the president</td>
<td>&quot;Yes-Man&quot; to the president</td>
<td>&quot;Yes-Man&quot; to the president</td>
</tr>
<tr>
<td>Financial Manager</td>
<td>Financial Manager</td>
<td>Financial Manager</td>
</tr>
<tr>
<td>Payroll Check Processor</td>
<td>Payroll Check Processor</td>
<td>Payroll Check Processor</td>
</tr>
<tr>
<td>Administrative Officer</td>
<td>Administrative Officer</td>
<td>Administrative Officer</td>
</tr>
<tr>
<td>Serve the president</td>
<td>Serve the president</td>
<td>Serve the president</td>
</tr>
<tr>
<td>Diplomat</td>
<td>Diplomat</td>
<td>Diplomat</td>
</tr>
<tr>
<td>Policy Administrator</td>
<td>Policy Administrator</td>
<td>Policy Administrator</td>
</tr>
<tr>
<td>Stewardship Person</td>
<td>Stewardship Person</td>
<td>Stewardship Person</td>
</tr>
<tr>
<td>Other</td>
<td>Other</td>
<td>Other</td>
</tr>
</tbody>
</table>

Part IV: Please prioritize the following list of responsibilities of the treasurer as you perceive them in the past, present, and future. Blacken the circle under “1” next to the one you think is most important, the number “2” by your second choice, and so forth for your top five choices.

<table>
<thead>
<tr>
<th>Past Responsibilities</th>
<th>Present Responsibilities</th>
<th>Future Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manage Accounting</td>
<td>Manage Accounting</td>
<td>Manage Accounting</td>
</tr>
<tr>
<td>Handle Legal/HR Issues</td>
<td>Handle Legal/HR Issues</td>
<td>Handle Legal/HR Issues</td>
</tr>
<tr>
<td>Sit on Boards/Chair meetings</td>
<td>Sit on Boards/Chair meetings</td>
<td>Sit on Boards/Chair meetings</td>
</tr>
<tr>
<td>Be involved in programs</td>
<td>Be involved in programs</td>
<td>Be involved in programs</td>
</tr>
<tr>
<td>Serve the workers/members</td>
<td>Serve the workers/members</td>
<td>Serve the workers/members</td>
</tr>
<tr>
<td>Advise the president</td>
<td>Advise the president</td>
<td>Advise the president</td>
</tr>
<tr>
<td>Technology Support</td>
<td>Technology Support</td>
<td>Technology Support</td>
</tr>
<tr>
<td>Manage Insurance/Risk Mgt</td>
<td>Manage Insurance/Risk Mgt</td>
<td>Manage Insurance/Risk Mgt</td>
</tr>
<tr>
<td>Provide Financial Leadership</td>
<td>Provide Financial Leadership</td>
<td>Provide Financial Leadership</td>
</tr>
<tr>
<td>Other</td>
<td>Other</td>
<td>Other</td>
</tr>
</tbody>
</table>

THANK YOU FOR TAKING THE TIME TO COMPLETE THIS SURVEY

PLEASE PLACE SURVEY IN ENVELOPE AND MAIL TODAY

GOD BLESS!
## North American Division Local Conference Statistical Summary

**Sourced from Seventh-day Adventist Yearbook 2003**

<table>
<thead>
<tr>
<th>Conference Name</th>
<th>Churches</th>
<th>Membership</th>
<th>Committee #</th>
<th>Sample #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Atlantic Union Conference</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bermuda Conference</td>
<td>9</td>
<td>3,545</td>
<td>17</td>
<td>5</td>
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<tr>
<td>Greater New York Conference</td>
<td>109</td>
<td>20,365</td>
<td>24</td>
<td>5</td>
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<tr>
<td>New York Conference</td>
<td>61</td>
<td>4,925</td>
<td>20</td>
<td>5</td>
</tr>
<tr>
<td>Northeastern Conference</td>
<td>149</td>
<td>45,903</td>
<td>32</td>
<td>5</td>
</tr>
<tr>
<td>Northern New England Conference</td>
<td>55</td>
<td>4,531</td>
<td>17</td>
<td>5</td>
</tr>
<tr>
<td>Southern New England Conference</td>
<td>96</td>
<td>12,175</td>
<td>23</td>
<td>5</td>
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<tr>
<td><strong>Canada, Seventh-day Adventist Church In</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alberta Conference</td>
<td>55</td>
<td>8,554</td>
<td>19</td>
<td>5</td>
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<tr>
<td>British Columbia Conference</td>
<td>75</td>
<td>10,101</td>
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<td>Manitoba-Saskatchewan Conference</td>
<td>30</td>
<td>3,158</td>
<td>15</td>
<td>5</td>
</tr>
<tr>
<td>Maritime Conference of the SDA Church, Inc.</td>
<td>26</td>
<td>1,611</td>
<td>12</td>
<td>5</td>
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<tr>
<td>Ontario Conference</td>
<td>104</td>
<td>22,957</td>
<td>21</td>
<td>5</td>
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<tr>
<td>Quebec Conference</td>
<td>30</td>
<td>3,852</td>
<td>20</td>
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<tr>
<td>SDA Church in Newfoundland and Labrador</td>
<td>8</td>
<td>703</td>
<td>8</td>
<td>5</td>
</tr>
<tr>
<td><strong>Columbia Union Conference</strong></td>
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<td></td>
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<tr>
<td>Allegheny East Conference</td>
<td>92</td>
<td>28,360</td>
<td>26</td>
<td>5</td>
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<tr>
<td>Allegheny West Conference</td>
<td>49</td>
<td>12,269</td>
<td>19</td>
<td>5</td>
</tr>
<tr>
<td>Chesapeake Conference</td>
<td>54</td>
<td>11,021</td>
<td>19</td>
<td>5</td>
</tr>
<tr>
<td>Mountain View Conference</td>
<td>34</td>
<td>2,409</td>
<td>13</td>
<td>5</td>
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<tr>
<td>New Jersey Conference</td>
<td>75</td>
<td>10,098</td>
<td>17</td>
<td>5</td>
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<tr>
<td>Ohio Conference</td>
<td>88</td>
<td>11,683</td>
<td>29</td>
<td>5</td>
</tr>
<tr>
<td>Pennsylvania Conference</td>
<td>97</td>
<td>9,530</td>
<td>16</td>
<td>5</td>
</tr>
<tr>
<td>Potomac Conference</td>
<td>116</td>
<td>26,260</td>
<td>22</td>
<td>5</td>
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<tr>
<td><strong>Lake Union Conference</strong></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Illinois Conference</td>
<td>95</td>
<td>12,084</td>
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<td>6,542</td>
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<td>25,635</td>
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<td>Wisconsin Conference</td>
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<td>6,419</td>
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<td>5</td>
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<tr>
<td><strong>Mid-America Union Conference</strong></td>
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<tr>
<td>Central States Conference</td>
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<tr>
<td>Dakota Conference</td>
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<td>4,271</td>
<td>16</td>
<td>5</td>
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<tr>
<td>Iowa-Missouri Conference</td>
<td>110</td>
<td>10,146</td>
<td>24</td>
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<td>Kansas-Nebraska Conference</td>
<td>103</td>
<td>11,460</td>
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<td>Minnesota Conference</td>
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<td>6,173</td>
<td>16</td>
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<tr>
<td>Rocky Mountain Conference</td>
<td>98</td>
<td>15,130</td>
<td>27</td>
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</tbody>
</table>

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<table>
<thead>
<tr>
<th>Conference Name</th>
<th>Churches</th>
<th>Membership</th>
<th>Committee #</th>
<th>Committee Sample #</th>
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<tbody>
<tr>
<td>North Pacific Union Conference</td>
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<tr>
<td>Alaska Conference</td>
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<td>32,509</td>
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<td>22,946</td>
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<tr>
<td>Nevada-Utah Conference</td>
<td>43</td>
<td>6,359</td>
<td>13</td>
<td>5</td>
</tr>
<tr>
<td>Northern California Conference</td>
<td>135</td>
<td>39,454</td>
<td>23</td>
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</tr>
<tr>
<td>Southeastern California Conference</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conference</td>
<td>127</td>
<td>63,841</td>
<td>27</td>
<td>5</td>
</tr>
<tr>
<td>Southern California Conference</td>
<td>136</td>
<td>49,744</td>
<td>28</td>
<td>5</td>
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<tr>
<td>Southern Union Conference</td>
<td></td>
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</tr>
<tr>
<td>Carolina Conference</td>
<td>107</td>
<td>15,527</td>
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<tr>
<td>Florida Conference</td>
<td>180</td>
<td>50,634</td>
<td>32</td>
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<tr>
<td>Georgia-Cumberland Conference</td>
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<tr>
<td>Conference</td>
<td>138</td>
<td>28,114</td>
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<tr>
<td>Gulf States Conference</td>
<td>69</td>
<td>8,142</td>
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<td>Kentucky-Tennessee Conference</td>
<td>88</td>
<td>11,805</td>
<td>21</td>
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</tr>
<tr>
<td>South Atlantic Conference</td>
<td>123</td>
<td>30,812</td>
<td>22</td>
<td>5</td>
</tr>
<tr>
<td>South Central Conference</td>
<td>149</td>
<td>30,079</td>
<td>21</td>
<td>5</td>
</tr>
<tr>
<td>Southeastern Conference</td>
<td>128</td>
<td>29,118</td>
<td>29</td>
<td>5</td>
</tr>
<tr>
<td>Southwestern Union Conference</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Arkansas-Louisiana Conference</td>
<td>87</td>
<td>9,344</td>
<td>21</td>
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</tr>
<tr>
<td>Oklahoma Conference</td>
<td>75</td>
<td>6,137</td>
<td>16</td>
<td>5</td>
</tr>
<tr>
<td>Southwest Region Conference</td>
<td>105</td>
<td>18,724</td>
<td>19</td>
<td>5</td>
</tr>
<tr>
<td>Texas Conference</td>
<td>196</td>
<td>34,044</td>
<td>24</td>
<td>5</td>
</tr>
<tr>
<td>Texaco Conference</td>
<td>67</td>
<td>8,148</td>
<td>17</td>
<td>5</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>4950</strong></td>
<td><strong>963,042</strong></td>
<td><strong>1195</strong></td>
<td><strong>285</strong></td>
</tr>
</tbody>
</table>
APPENDIX G

CHART OF CATEGORIES AND RECURRENT THEMES
Chart of Recurrent Themes and Categories
Participant's Work Experience

<table>
<thead>
<tr>
<th>Organizational Commitment</th>
<th>Organizational Commitment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Years of Service as a President</td>
<td>Years of Service as a Treasurer</td>
</tr>
<tr>
<td>P1:Q2:12 - 20 Years</td>
<td>T1:Q2:8 - 28 Years</td>
</tr>
<tr>
<td>P2:Q2:10 - 6 Years</td>
<td>T2:Q2:8 - 15 Years</td>
</tr>
<tr>
<td>P3:Q2:8 - 12 Years</td>
<td>T3:Q2:9 - 12 Years</td>
</tr>
<tr>
<td>P4:Q2:9 - 9 Years</td>
<td>T4:Q4:8 - 14 Years</td>
</tr>
<tr>
<td>Total Years of Experience for Presidents: 47 years</td>
<td>Total Years of Experience for Treasurers: 69 years</td>
</tr>
</tbody>
</table>

Treasurer's Role – President's Perceptions

<table>
<thead>
<tr>
<th>Portrayed Image Past Role</th>
<th>Portrayed Image Present Role</th>
<th>Portrayed Image Future Role</th>
<th>Portrayed Image Most Important Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>P2:Q4a:19 – A yes – person to the president to do whatever the president seeks to do.</td>
<td>P2:Q4:16 – Stewardship person who watchers the finances. Person who seeks to find ways that we can maximize our financial position.</td>
<td>P2:Q4b:22 – Person who continues to look for ways to cut expenses and to run more efficiently the operations of the conference.</td>
<td>P2:Q5:25 – Foster a sense of confidence from the members, from the workers that the money is being used wisely and used appropriately.</td>
</tr>
</tbody>
</table>
**Treasurer's Role – Treasurer's Perceptions**

<table>
<thead>
<tr>
<th>Portrayed Image</th>
<th>Portrayed Image</th>
<th>Portrayed Image</th>
<th>Portrayed Image</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Past Role</strong></td>
<td><strong>Present Role</strong></td>
<td><strong>Future Role</strong></td>
<td><strong>Most Important Role</strong></td>
</tr>
<tr>
<td></td>
<td>T2:Q4a:17 – There wasn't much expectation of the treasurer being an accounting professional or having a higher level of</td>
<td>T2:Q4:14 – Be knowledgeable about accounting principles. Be up on technology and technological developments.</td>
<td>T2:Q4b:20 – Have a more technical expertise, more professional certifications.</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Technical expertise.</th>
<th>Be able to see how certain changes in finance correlates with what's happening in the large environment.</th>
<th>Future trends and areas of concern.</th>
</tr>
</thead>
<tbody>
<tr>
<td>T3:Q4a:19 – Give timely and accurate financial information. To interact with all employees on a daily basis. To be as helpful as I can. To serve the employees. To serve the constituents.</td>
<td>T3:Q4:15, 16 – Give timely and accurate financial information. To interact with all employees on a daily basis. To be as helpful as I can. To serve the constituents. Work as a team.</td>
<td>T3:Q4b:22 – Serve our constituents, our employees. Work as a team. Timely and accurate financial information. Administrators truly need to function as a team. Make sure the team is focused on the mission that the Lord has given us.</td>
</tr>
<tr>
<td>T4:Q4a:17 – Get payroll out. Sit with boards. Be a good coach, a good manager. Chair meetings. Be involved in programs.</td>
<td>T4:Q4:14 – Oversee all of the financial related operations of the conference. The treasurer also oversees all of the finances in all of the entities that are in the conference. Understand the ins and outs of all the computing.</td>
<td>T4:Q4b:20 – Bogged down even more. Be even more technologically savvy. Held to a very high accountable standard.</td>
</tr>
<tr>
<td>T4:Q5:23 – Safeguard the Lord’s finances. Serve as, be a team player. Assist the president to help him accomplish the goals.</td>
<td>T4:Q5:25 – Be excellent at what is your primary function. Give accurate and timely financial information.</td>
<td></td>
</tr>
</tbody>
</table>
### Treasurer's Responsibilities – President's Perceptions

<table>
<thead>
<tr>
<th>Functionality</th>
<th>Past Responsibilities</th>
<th>Functionality</th>
<th>Present Responsibilities</th>
<th>Functionality</th>
<th>Future Responsibilities</th>
<th>Functionality</th>
<th>Most Important Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Past</strong></td>
<td><strong>Present</strong></td>
<td><strong>Future</strong></td>
<td><strong>Most Important</strong></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Responsibilities</td>
<td>Responsibilities</td>
<td>Responsibilities</td>
<td>Responsibility</td>
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</tr>
<tr>
<td>P2:Q6a:31 –</td>
<td>We looked at the treasurer as a person that’s trying to just keep thing afloat and maintain. A bookkeeper and not as an administrator of finances.</td>
<td>P2:Q6:28 – Is to manage the funds of the conference; to listen to the direction of the president, the administration, and the committee is seeking to go. And then the treasurer buys into that vision.</td>
<td>P2:Q6b:34 – Make sure we have reserves. Make sure we make wise investments with those reserves. Ensure the continued operations for the future of the conference.</td>
<td>P2:Q7:37 –</td>
<td>To see that the mission of the conference is always provided for. Paying the worker’s salaries.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>P4:Q6a:31 –</td>
<td>More of an administrator that took a multifunctional role within the church.</td>
<td>P4:Q6:27 – Oversee all the financial aspects of the conference.</td>
<td>P4:Q6b:34 – Treasurers are going to have to be more hands on.</td>
<td>P4:Q7:37 –</td>
<td>To make sure that he has good first hand information so that good decisions can be made.</td>
<td></td>
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</tr>
</tbody>
</table>
I don’t think that in the past specialized education was required or needed to see the church function. I think it was not so much how much did you know about finances, but could you count.

Making sure that the budget is adequate and information is adequate so that good decisions can be made. The treasurer needs to be a specialist in his area. His role is a supportive role more than supervisory role.

Treasurer is going to have to be an expert in all these areas, have to be more and more knowledgeable. Be a person everybody can come to as a teacher or resource or whatever.

That he has knowledge of the work, or what is required to do the work in the various entities that the conference operates. And so I think it’s important that he knows what it takes to be a trust director, knows what it takes to be a local school treasurer, and knows what it takes to be a church treasurer.

### Treasurer’s Responsibilities – Treasurer’s Perception

<table>
<thead>
<tr>
<th>Functionality</th>
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</thead>
<tbody>
<tr>
<td><strong>Past</strong></td>
<td><strong>Present</strong></td>
<td><strong>Future</strong></td>
<td><strong>Most Important</strong></td>
</tr>
<tr>
<td>Responsibilities</td>
<td>Responsibilities</td>
<td>Responsibilities</td>
<td>Responsibility</td>
</tr>
<tr>
<td>T1:Q6a:29 – Taking care of the rudiments of business.</td>
<td>T1:Q6:26 – Human resources, labor force issues, be on the cutting edge of technology.</td>
<td>T1:Q6b:32 – Be more sophisticated, be very diplomatic, very astute in crafting mechanisms to manage the conference.</td>
<td>T1:Q7:35 – Coordinate staff, inform officers accurately. And predictably on finances issues.</td>
</tr>
</tbody>
</table>
T3:Q6a:32 - You don’t talk to the treasurer; you’re never going to get anything out of them. Don’t waste your time. They don’t have time for you. They were not service oriented.

T3:Q6b:36 - Service oriented. Very high in integrity. Very team oriented focusing on timely and accurate financial information.

T3:Q7:39 - Giving timely and accurate financial information, working as a team, high integrity, honesty.

T4:Q6a:29 - Make sure the work got done.

T4:Q6b:32 - More difficult, more to play. Responsible for the financial management of the conference. Responsible for overseeing the worker. Responsible for churches.

T4:Q7:35 - To safeguard the Lord’s finances. To work closely with my associate officers. Make sure that I’m fair and as even handed as can be when dealing with any sensitive employment issues, employee issues.

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**Treasurer’s Relationship to the President – President’s Perception**

<table>
<thead>
<tr>
<th>Team</th>
<th>Past Relationship to the President</th>
<th>Present Relationship to the President</th>
<th>Future Relationship to the President</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1:Q8a:45 - President was the boss and the treasurer had better obey.</td>
<td>P1:Q8:42 - Appreciate each other, work together, really a team, present a unified front.</td>
<td>P1:Q8b:48 - We’re a team, going to work together.</td>
<td></td>
</tr>
<tr>
<td>P2:Q8a:43 - Secondary role in the administrative team.</td>
<td>P2:Q8:40 - To keep me informed and aware of where we are financially.</td>
<td>P2:Q8b:46 - Evolve into a closer role with the president.</td>
<td></td>
</tr>
</tbody>
</table>
Do what the president told him to do regardless.  
To be a partner with me as we seek to move the conference forward. Keep the organization financially strong.  
Became a more important role. Teamsmanship and partnership. Become a second officer instead of the Secretary.

<table>
<thead>
<tr>
<th>P3:Q8a:49 – They were considered equal.</th>
<th>P3:Q8:46 - The treasurer works for the president. You have to work together.</th>
<th>P3:Q8b:52 – The treasurer is really the financial helper to the president. Keeps track of the records. Mutual working together.</th>
</tr>
</thead>
<tbody>
<tr>
<td>P4:Q8a:44 – In the past years it was more a good-ole-boy type system where it wasn’t so much as to how much the treasurer knew, but who he knew.</td>
<td>P4:Q8:41 – It depends on the conference you’re in and the specific needs of the local conference. There’s got to be a good working relationship, a trust factor. There’s got to be loyalty between the two or back and forth with the two where they support each other. A high level of trust and ability to communicate between the two. The treasurer’s responsibility is to Provide the president with good information.</td>
<td>P4:Q8b:47 – The relationship’s going to have to get even closer than it is today. There’s going to have to be very very strong working ties. There’s going to have to be a lot of time spent together. The treasurer is to do his best to provide the resources that are needed to accomplish what the administration as a whole sees as the future. President and treasurer are able to keep disagreements on whatever between themselves, amongst themselves.</td>
</tr>
</tbody>
</table>

Treasurer’s Relationship to the President – Treasurer’s Perception

<table>
<thead>
<tr>
<th>Team</th>
<th>Past Relationship to the President</th>
<th>Present Relationship to the President</th>
<th>Future Relationship to the President</th>
</tr>
</thead>
<tbody>
<tr>
<td>T1:Q8a:41 – Give good financial advice, Don’t give a lot of history, or too much baggage, give good common sense of observations.</td>
<td>T1:Q8:38 – Treasurer has to be able to work within the scope of the president’s desire of a relationship. Be willing to accommodate those relationships to president, day-to-day working arrangement, and non day-to-day working relationship.</td>
<td>T1:Q8b:44 – Treasurer is going to have to be more multi-dimensional, operate more in a confined scope, be more of a CFO than a treasurer, realize their not the CEO.</td>
<td></td>
</tr>
</tbody>
</table>
Focus entirely just on the detailed bookkeeping side of financing.

Acceptance that there are distinctions and distinctive roles and expectations in each role.

T3:Q8a:47 – Have a close working relationship with the president. Form a team. Call the officers.

T3:Q8:43, 44 – We have a strong relationship. I know what’s expected. Give timely and accurate financial information. Work together, support one another, focus on the right thing. Have a good team.

T3:Q8b:51 – They need to be close. You’re a team. There needs to be a good, strong, working relationship between the treasurer and the president. Respect each other, be honest with one another, be able to listen to one another, and hear anything that needs to be said. Knowing again that the president is the top dog. Work together as a team. Talk things through as a team.

T4:Q8a:41 – To assist the president. The president in years gone by...has been a lot more autocratic in the sense...you know, the president makes a decision and everybody just goes jumping. They are liable to get yes-men or disgruntled people.

T4:Q8:38 – The treasurer should report to the president. Make the president aware on a regular and re-occurring basis of where we are financially. Where we are with various business transactions that are taking place. To be an assistant to the president. Be able to handle the financial side of what the president wants to do as the president envisions the conference. To recognize and realize that the president is the person who should have the vision and set forth the plan for the conference.

T4:Q8b:44 – Support and assist the president.

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**Communication of Role, Responsibilities, and Relationships of Treasurer – President’s Perspective**

<table>
<thead>
<tr>
<th>Communicative Understanding</th>
<th>Communicative Understanding</th>
<th>Communicative Understanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Past Communications</td>
<td>Present Communications</td>
<td>Future</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Communications</td>
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</tr>
<tr>
<td><strong>P1:Q9a:54</strong> – They weren’t. Except to tell treasurer what he was doing.</td>
<td><strong>P1:Q9:51</strong> – We talk together, telephone, meetings, meals, traveling.</td>
<td><strong>P1:Q9b:57</strong> – More time together. Be together, be seen together, work together, talk together, eat together, electronic communications via e-mail.</td>
</tr>
<tr>
<td><strong>P2:Q9a:52</strong> – President set the agenda on his own the roles of the other officers.</td>
<td><strong>P2:Q9:49</strong> – I think you sit down and talk. Communication is basically verbal.</td>
<td><strong>P2:Q9b:55</strong> – Drawing up written, diagramed, organizational chart. Orally through a meeting.</td>
</tr>
<tr>
<td><strong>P3:Q9a:58</strong> – I have no idea.</td>
<td><strong>P3:Q9:55</strong> – President and treasurer should sit down together and just outline what’s expected from day one. You have to communicate what you expect. The organization has to fit around what people in the organization can do and assign their tasks by their ability to perform them.</td>
<td><strong>P3:Q9b:61</strong> – Job descriptions at times. Negotiation between the president and treasurer on what is expected.</td>
</tr>
<tr>
<td><strong>P4:Q9a:53</strong> – In the past, I think that it was much more; the presidency was much more dictatorial position than it is today. Because the president carried a lot more power then, that it just communicated, this is the way it’s going to be and the treasurer was expected to carry it out. And if he did not, the president saw that the treasurer worked somewhere else, or was quickly doing something else very quickly.</td>
<td><strong>P4:Q9:50</strong> – I think the president has a responsibility to communicate to those directly. I believe that the president has a responsibility to communicate to the treasurer. I think the president’s job to get a shared vision with the treasurer so that they can work together as a team when all this is put out before the people.</td>
<td><strong>P4:Q9b:56</strong> – Very much could be that the constituency will dictate what is expected of the treasurer more than the presidency. Most of what is expected in the future will be dictated in a very clear manner from the constituency.</td>
</tr>
</tbody>
</table>
## Communication of Role, Responsibilities, and Relationship of Treasurer – Treasurer’s Perspective

<table>
<thead>
<tr>
<th>Communicative Understanding</th>
<th>Communicative Understanding</th>
<th>Communicative Understanding</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Past Communications</strong></td>
<td><strong>Present Communications</strong></td>
<td><strong>Future Communications</strong></td>
</tr>
<tr>
<td>T1:Q9a:50 – Trial and error. You just had to scope it out for yourself, asked a few questions in the office.</td>
<td>T1:Q9:47 – In a job description that is periodically reviewed; flow chart of responsibility.</td>
<td>T1:Q9b:53 – Be more sophisticated. There’s going to be less communication of expectations. There’s going to be a broad global picture and the treasurer will need to figure out what needs to be done and do it.</td>
</tr>
<tr>
<td>T2:Q9a:50 – Communication was basically picking up from what others in the role may have done and that’s what the expectation was.</td>
<td>T2:Q9:47 – The officers should meet regularly. Requests should be made in writing and documented. Requests should be documented in writing. There should be regular meetings and free flow of information back and forth between the officers.</td>
<td>T2:Q9b:54 – There will be more intentionality in making sure that the roles and functions of each officer are clearly understood.</td>
</tr>
<tr>
<td>T3:Q9a:58 – President, they talked to me. The other treasurers with the presidents, I don’t know.</td>
<td>T3:Q9:54 – You get an open and honest president and they tell you. Talk to me. You want communication, just ask.</td>
<td>T3:Q9b:61 – The president just needs to be open and honest and sit down with the treasurer.</td>
</tr>
<tr>
<td>T4:Q9a:50 - President, a bit more autocratic; this is the way it needs to be as opposed to this is part of what our team will do.</td>
<td>T4:Q9:47 – It’s the responsibility of the president to communicate with his staff how he wants them to carry out their job.</td>
<td>T4:Q9b:53 – The smart treasurer will still continue to take his cues from the president. Enhance his relationship, as job descriptions goes, it’s a hard role to define. In the future that will continue to be difficult.</td>
</tr>
<tr>
<td>Bonding</td>
<td>Bonding</td>
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</tr>
<tr>
<td><strong>Business Time Spent</strong></td>
<td><strong>Leisure Time Spent</strong></td>
<td><strong>Enhance Relationship</strong></td>
</tr>
<tr>
<td><strong>President’s Perspective</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P1:Q10:60 – 12 hours per week.</td>
<td>P1:Q10:60 – 0 hours per week.</td>
<td>P1:Q11:63 – Makes effort to show appreciation and approval of treasurer. Tell him he loves working with you in different ways. Job to keep treasurer encouraged. Let him know he’s important to conference and president personally.</td>
</tr>
<tr>
<td>P3:Q10:64 – 4-5 hours a week, maybe more.</td>
<td>P3:Q10:64 – 2-3 hours per week.</td>
<td>P3:Q11:67 – I think just getting together and enjoying being together, that’s how you have a good relationship.</td>
</tr>
<tr>
<td>P4:Q10:59 – 15-20 hours a week.</td>
<td>P4:Q10:59 – 3-5 hours weekly.</td>
<td>P4:Q11:62 – It definitely enhances your relationship because I know I can’t do it by myself and it takes a team and of course the treasurer’s an integral part of that team.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bonding</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Treasurer’s Perspective</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>T1:Q10:56 – I may not talk to him for a month. 0 -1 hour per week.</td>
<td>T1:Q10:56 – 0 hours per week.</td>
<td>T1:Q11:59 – Positively, any time spent with anybody, to me, is a gift.</td>
</tr>
</tbody>
</table>
Strategies for Treasurer Building Relationship with President

<table>
<thead>
<tr>
<th>Positive Relational Expectations to President</th>
<th>Positive Relational Expectations to President</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>President's Perspective</strong></td>
<td><strong>Treasurer’s Perspective</strong></td>
</tr>
<tr>
<td>P1:Q12:66 – Keeping me informed.</td>
<td>T1Q12:62 – Provide information to the president properly disseminated. Involve the president in the budget process.</td>
</tr>
<tr>
<td>Involves in major decision making.</td>
<td></td>
</tr>
<tr>
<td>Treasurer treats everybody the same.</td>
<td></td>
</tr>
<tr>
<td>Treasurer does not have secret agenda.</td>
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<td>Does not play favorites. Treasurer is a good communicator.</td>
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<td>P2:Q12:66, 67 – Sit down, even if he does not initiate it, initiate a conversation with him. Making myself vulnerable and open to trying to figure out what that is about you so that I can work well and we can work well together.</td>
<td>T2Q12:68 – Making sure he is informed. It is important that the way you disagree with them. Develop yourself as a good counselor, a good person to bounce things off of. Someone who is not critical. Be a good objective over looker or overseer of things that are happening.</td>
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<tr>
<td>President’s Perspective</td>
<td>Treasurer’s Perspective</td>
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<tr>
<td>P3:Q12:70 – Just do what the president says. It’s a presidential system; that’s what we operate. And the treasurer is there to help the president be successful. Do whatever it takes to make that happen. Work together as a team.</td>
<td>T3:Q12:72 – Show the president that I know what I’m doing. That I can give him timely and accurate information. I can run my department, take care of all the other departments. Be a part of a team. Build a team. I don’t like to go to any meeting or in front of any pastors or anything with disagreements.</td>
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<tr>
<td>P4:Q12:65 – A treasurer need to understand that while finances is his area of expertise and the area he was assigned by the constituency to oversee, that there’s more to the conference than just finances. He needs to respect the president’s time in having to deal with other issues than just the financial. Laity is important. Understanding that presidents are human and make mistakes just like everybody else is critical. And I think a treasurer, if he watches those same things with a president enhances that relationship or builds that relationship. Just understanding that we’re all people.</td>
<td>T4:Q12:62 – I think communication is very important. It’s very good for the treasurer to be a good back up, for instance if the president can’t get to something, an activity or something like that. Loyalty is paramount. The president needs to be able to expect that his treasurer will be loyal to him. The treasurer needs to expect that he will have the loyalty of the president.</td>
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### Strategies for Treasurer Building Relationship with Board

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<tr>
<th>Positive Relational Expectations to Board</th>
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<tr>
<td>President’s Perspective</td>
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<tr>
<td>P1:Q12a:70 – Tell the truth. Give a one page summary to Board in power point and written in simple form of financial statements. Point out areas over budget, as well as what is under budget. Tell the mistakes you’ve made, don’t be threatened by questions. Call one committee member every other week and build a rapport. Tell the truth.</td>
<td>T1:Q12a:65 – Let them know what my thinking is. Let them know that I incorporate their desires into my thinking. That I’m very open with the decisions and the process that I use. Truthfulness and full disclosure.</td>
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<td>P2:Q12a:70 – Be open and honest with information. Let them in on what’s going on. Let them know they share the burden with you. Trust them with the ability to handle and facilitate. Give them much information.</td>
<td>T2:Q12a:71 – Making sure they’re informed about the positive as well as the negative. Make sure they get regular reports. I think it’s good that they see there is a good relationship between you and the president.</td>
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</table>
P3:Q12a:73 – Bring in accurate financial statements explaining them in a way that people can understand. Putting the information in a format that people can understand it and make sense to it.

T3:Q12a:75 – Build confidence in yourself. Have open communication. Show them you know what you’re doing. Give them good, accurate, and timely information. You got to be able to recognize trends and analyze them. Be able to communicate in a way that they are going to understand. Be able to build a relationship. Don’t try to throw something over their head. Give them basic answers, you know, keep it simple. Be down to earth with them. You trust one another. You got to have unity.

P4:Q12a:68 – To know what he’s talking about when he goes into the committee and if he doesn’t know to be willing to admit it. To be able to answer their questions when they ask them. Integrity. To make sure that everything is above board, and that you are not trying to hide anything from the committee. You’re an open book.

T4:Q12a:65 – That they have confidence in the financial abilities of their treasurer. They want to know that their treasurer knows what he’s talking about. They want to know that they can trust their treasurer’s critical judgment decisions when it comes time to make tough choices. A good relationship involves meeting with board members not only during boards, but outside of board meetings. The board of today wants to know that the treasurer is technically correct. They want to know that the treasurer is competent. They also want to know…a good strategy to build that is to be able to present financial issues in a way that non-financial people can understand it. Break it down, articulated to the board the true financial picture of the conference.

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<td>P1:Q13:73 – Treasurer refusing to take ownership of administrative decisions and stating this is what the president wants. Creating favorites that he slips money to. Making decisions unilaterally and not involving the president in them.</td>
<td>T1:Q13:68 – Acting like the president. Speaking on behalf of the president when you are not entitled to. Once you’ve reached a decision with the officers group, if you don’t maintain that agreement in public. You don’t want to be a negative voice. You don’t want to vacillate.</td>
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<td>P2:Q13:73 - If the treasurer operates a lot on their own without the president knowing what’s going on. Trying to be a lone ranger. Treasurer sharing opinion, but being unwilling to yield view to president’s vision, etc.</td>
<td>T2:Q13:74 – Being overly sensitive about questions that they may have about what’s happening in the department. Not giving criticism in a positive manner. Talking to others instead of talking to him about matters that concern him. Stepping into areas that may be considered presidential purgatives. Not making sure you have a clear understanding of what his expectations of you are. Acting in a way that, to them, might look suspicious. To go behind their back and doing something.</td>
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<tr>
<td>P3:Q13:76 – The treasurer telling the president what to do. What he’s not going to do. What he’s not going to spend. Undermining the president to other members of the executive committee or pastors. Personality conflicts. Inability to work with the president as a team leader.</td>
<td>T3:Q13:79 – If you weren’t doing your job. You weren’t giving timely or accurate information. If they’re not functioning as a team. They stop communicating or communicate less. If you have a problem with the president, go talk to him.</td>
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<td>P4:Q13:71 – Disloyalty. To not have good information or be able to put finger on good information.</td>
<td>T4:Q13:68 – Conflict in goals. Personality conflicts. Allowing differences to stew and brew. When they don’t understand each other’s role. When they’re not finding time to be friends, and quite frankly, engaging in leisure time together. If you’re in a situation where either person feels that they can’t be straight and honest with the other person, either because they feel intimated. The treasurer feels fear for his job, or feels for his job security if he speaks freely to the president and shares with him.</td>
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### Adverse or Negative Things of Treasurer with Board

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<td>P1:Q13a:76 – Getting mad in meetings.</td>
<td>T1:Q13a:71 – Moving ahead of a board. Not giving them the due respect of reaching a decision and you carrying it out. If you ask for forgiveness too many times they are going to tell you no. Being untruthful to a board.</td>
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P2:Q13a:76 – Treasurer gets defensive about suggestions the executive board may make. Defensive about sharing information. Trying to be secretive about what may be happening. Tries to paint a brighter picture that what’s really there. Hiding and keeping information from the executive board. Failing to yield to the executive board body.

T2:Q13a:77 – Animosity between the treasurer and the president. Not getting reports. Not following through with things that the board has requested that you do. Seeming like your trying to conceal information from them. Being negative in the way you respond to them.

P3:Q13a:79 – Undermining the president. Not presenting the financial data in a clear, concise manner.

T3:Q13a:82 – If I’m not open. If I don’t communicate well. If it appears like I don’t know what I’m talking about. Just a nasty or mean individual. Stuck-up or not approachable.

P4:Q13a:74 – If a treasurer has an “I know more than you attitude” that will do it every time. Make a treasurer’s report so complicated. Not being down to earth or easy accessible. Hiding information. Not paying the bills on time or getting to the churches what is rightfully theirs in a timely fashion. Not keeping his word.

T4:Q13a:71 - Having to go in and tell a board of a big loss. Demonstrating to a board you’re lack of competence. Treasurer starts to hint on a lack of confidence with the board. If you can’t get along with the individual members of a board. If people don’t like you as an individual because you’re not likeable. If they don’t like you they will not trust you.

### Essential Skills and Character Traits of Treasurer – President’s Perspective

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<td><strong>Future Skills and Traits</strong></td>
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<tr>
<td>P2:Q15:82 - An accountant. A person who does figures well. A bookkeeper. You want them to keep the books, do the payroll, and make sure the bills are paid. Yes-man.</td>
<td>P2:Q14:79 - A person who captures and copulates the vision and mission of the church. Has a more than average people skill. Ability to be able to have good judgment. Very good communication skills with workers. Good ability to work with people.</td>
<td>P2:Q15:82 - Provide financial perspective. Have a mission emphasis. Make sure organization survives and continues on so mission can continue. Be more of an administrator. Be a part of a brain trust.</td>
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<td>Essential Skills and Character Traits of Treasurer – Treasurer’s Perspective</td>
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<td>T1:Q15:77 – Be able to run the adding machine. The old accounting machines. Know how to dictate letters to a secretary.</td>
<td>T1:Q14:74 – Be a good listener. Be a good analyst. Be a good diplomat. Be comfortable to carry the authority that he has without telling people that he has it. Be much more diverse person. Be multi-dimensional. Be very comfortable with people. Be able to relate to people. Be a skilled person personality wise as well as technical sense. Know how to type e-mail. Know intricate of software.</td>
<td>T1:Q15:77 – Computer skills, knowledge of software. Be a Christian. Treat people the same. Have good working relationships. Integrity, justice, and honor.</td>
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<td>T3:Q15:88 - Didn't know a thing about accounting. Learned on the job. Not as open. Did not share information. Not communicational. Honest. Part of a team.</td>
<td>T3:Q14:85 - He needs to like accounting. Have basic accounting skills down. Character traits: integrity needs to be high. You need to be open. You need to be honest. Team oriented. Know how to spot good people and then develop them. Treat them like people. We're a team and we work together. Allow them to be open. You need to be positive...to see the best. To find the best out of every situation.</td>
<td>T3:Q15:88 - Need more technical training. More knowledge of governmental regulations. Understand how everything is flowing. Strong demand for accounting skills. Need basic accounting degree. Strong relationship with Jesus. Honesty, integrity. Working to be a part of a team. Openness communication.</td>
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It’s the technical skills that are going to evolve and a good treasurer had better realize that he needs to be on the cutting edge.

**Local Conference Executive Board Meeting**

**Key Observations of Treasurer Chart of Recurrent Themes and Patterns**

<table>
<thead>
<tr>
<th>Conference 2</th>
<th>EB/C#2:22 Treasurer presents report standing using a power point presentation on the computer screen. The treasurer speaks using microphone and also has the financial report in the binders. EB/C#2:23 – The treasurer speaks...language is even-tempered and mild. Uses hand and body language during ...power point presentation. EB/C#2:24 – The treasurer gives a thorough explanation of each financial area in the financial statement. EB/C#2:27 – Treasurer’s physical appearance: The treasurer’s attire and appearance is very professional in manner. EB/C#2:39 – The treasurer commended ...assistant treasurer and treasury staff for doing an outstanding job in the treasury department.</th>
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<tr>
<td>EB/C#2:31 – President is slightly turned to his left side facing the treasurer’s report and is quietly listening to the report. He also speaks and inserts input during the treasurer’s report to add added emphasis on certain areas of discussion. EB/C#2:39 – The president commends the treasurer and treasury assistants for doing an excellent job and being a good steward. EB/C#2:44 – There seems to be a good working relationship between the president and the treasurer in the executive committee meeting, and things between them flowed very smoothly.</td>
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<td>EB/C#2:25 – The members of the committee are quiet and attentive, looking focused at the screen during the report. Some are in a reclining position and others are leaning on the table. Other members are referencing their binders that contain the financial statements being presented with power point. EB/C#2:26 – Questions are asked regarding certain items in the report given by the treasurer and the treasurer responds in full to each question looking at the board members; specific members asking the question.</td>
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<td>Conference 3</td>
<td>EB/C#3:19 – Treasurer presents his report from a seated position. He is using the power point via his notebook computer that is stationed in front of him. The treasurer’s personality is very personable, extensive laughter and smiling. He speaks in a mild tone at a medium pitched level. EB/C#3:21 – Treasurer’s report involves usage of charts and graphs with comparative color variety format. He uses extensive wording to explain what has occurred financially in the financial statements. EB/C#3:23 – The reports are given in a very optimistic manner. EB/C#3:31 – The treasurer is very articulate, and poised in the presentation of the report. EB/C#3:35 – The treasurer is very innovative in analyzing the financial reports using strategies beyond the traditional reporting format.</td>
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<td>EB/C#3:23 – During the report, the president give input and they appear to work closely as a team. EB/C#3:31 – There appears to be a unified understanding of the president and treasurer regarding financial reporting. EB/C#3:35 – The president commends the treasurer and the treasury department for their outstanding work in processing the financial reports. EB/C#3:23 – The board members appear to be attentive to the treasurer’s report and they are encouraged to ask questions and share their comments. EB/C#3:24 – Most of the board members seated around the table are taking notes and making adjustments as the treasurer goes through the report book, highlighting page by page of financial totals. EB/C#3:24 – After the financial statement power point presentation, the treasurer refers the board members to a booklet handout of summaries....He encourages all the board members to share the reports with their church board and local members.</td>
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<td>EB/C#3:19 - During his presentation he, the treasurer, used extensive humor and exchange with the members of the board.</td>
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| Conference 4 | EB/C#4:23 – Treasurer is dressed in professional business attire.  
EB/C#4:25 – Treasurer’s report was given in seated position. The treasurer distributes summary reports of the financial position of the conference using a variety of information data distributed to board members. | EB/C#4:15 – The president and treasurer appears to have a positive board relationship and tend to share smiles and comments in a supportive manner. The treasurer also slightly leans back on the chair with his arm over the back in a relaxed position. | EB/C#4:26 – The treasurer’s overview was summarized and the board members were encouraged to ask questions and share their comments regarding the reports. |
EB/C#4:27 - No power point or projector screen presentation was utilized by the treasurer in giving the financial report. (Reason stated was due to change in meeting room for emergency purposes related to conference audit)

EB/C#4:28 - The treasurer is very thorough and adept in giving the report to the board referencing the documents that were distributed to the executive board.

EB/C#4:29 - The tone of the treasurer is clear and concise. There is very little body movement apart from the handling of the papers by the treasurer. The treasurer held his hand in his lap as he gave the report, slightly leaning forward position. His voice is at a medium pitch that changes slightly in high/low terms.

EB/C#4:30 - The treasurer speaks in rapid comments.

EB/C#4:31 - The president looks at the report and ...he also injects comments with the treasurer also in a supportive manner.

EB/C#4:32 - The president is very supportive of the treasurer during the report and comments on the president's reports.

EB/C#4:33 - The treasurer gives the report in a very confident and knowledgeable manner. He seems to know what he's doing and articulate very well....

EB/C#4:34 - President and treasurer periodically will chat and review notes and agenda items during the course of the meeting, leaning towards each other in a partnership manner.

EB/C#4:35 - The president continues to periodically interject and give support to the treasurer during his remarks.

EB/C#4:36 - The president and treasurer appear to be on one accord and supportive of each others remarks.

EB/C#4:37 - The board members are engaged in reviewing the color pages as the treasurer directs them. Members assist each other in referencing the treasurer's comments.

EB/C#4:38 - The treasurer asks board members if they have questions. The board members are quiet and there are no side discussions between members during the treasurer's report.

EB/C#4:39 - The president is apologetic for giving the report to the executive board without getting it to them earlier. He seems to be sensitive to the executive board knowing and understanding the financial statements and conditions of the conference.
EB/C#4:42 – The treasurer is very adept (skilled) at presenting and explaining financial reports and business transactions. He likes to emphasize making financial “sense” and saving money for the organization.

EB/C#4:35 - The treasurer uses humor and exchange with the board members and gives them updates on the work of the treasury department and how things are going in the accounting and treasury operations.

EB/C#4:43 – The president, treasurer, and executive board members are engaged in humor, laughter, and the board environment appears to be a very relaxed setting that facilitates positive exchange and feedback during the meeting process.

EB/C#4:39 – The treasurer encourages the board members to ask questions and the members are asking questions about the financial report given by the treasurer. The treasurer recognizes the board members and commends them for asking good questions.

EB/C#4:40 – The treasurer’s reports are approved by the board.

EB/C#4:42 – He is responsive to the board members questions and gives responses that appear to be satisfactory to the executive board members.
REFERENCE LIST


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How a CFO can graduate to CEO. (1999, June). Corporate Finance, 175, 13.


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Education

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Amberton University
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December 1987

Oakwood College
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June 1983

Professional Experience

Southwest Region Conference
Chief Financial Officer/Treasurer
Dallas, TX
1994-Present

Brookhaven College
Adjunct Professor – Management
Farmers Branch, TX
1990-1998

Southwest Region Conference
Associate Treasurer
Dallas, TX
1989-1994

Southwest Region Conference
Internal Auditor
Dallas, TX
1985-1989

Mt. Carmel & Beulah SDA Church District
Sr. Pastor
Hobbs/Roswell, NM
1984-1985

Professional Achievements

President’s Award of Excellence in Financial Management
1995
Professional Certifications

Certified Trust Officer (NAD/GC) 1994
Certified Tax Consultant (National Tax Training School) 1991
Certified Stewardship Specialist (NAD) 1990

Professional Memberships

American Management Association (AMA)
National Business Education Association (NBEA)