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Level of Awareness and Implementation of Accounting Practices of Parishes in the Diocese of Bayombong

Florence Joyce Sison Escobar,* Juliana Denise P. Camson, Rameil M. Flores, Sasha Jessicah D. Manalo, Philip Jules Edward Ngan-oy, Anneella Sam C. Valdez, Mary Joy V. Agbanlog, Eloisa C. Barbieto, Lady Valen Charon A. Dela Peña

For affiliations and correspondence, see the last page.

Abstract

Accounting practices are fundamental to ensuring transparency, efficiency, and credibility in managing financial resources, especially within non-profit organizations like churches. This study examines the level of awareness and implementation of accounting practices among the accounting staff of parishes in the Diocese of Bayombong, Nueva Vizcaya. Using a descriptive-correlational research design, data were gathered through a survey questionnaire administered to parish accounting staff. Statistical tools such as mean, standard deviation, frequency count, independent T-test, ANOVA, and Pearson Correlation were utilized to analyze the data. Results revealed that while the staff showed a high awareness of accounting practices, gaps remain in organizing financial statements and financial planning. The study also found a significant positive correlation between awareness and implementation, indicating that higher awareness leads to better practice. Demographic factors such as years of experience and education level were explored, with all showing no significant difference on awareness and implementation. Key challenges faced by the staff include record-keeping, limited resources, and lack of standardized accounting systems. The study concludes with recommendations for continuous training and the development of a standardized accounting system across parishes to enhance accounting efficiency. This research contributes to the understanding of accounting practices within religious institutions and provides insights for improving financial management in diocesan parishes.

Keywords: *awareness level, implementation level, accounting practices, parish accounting, Diocese of Bayombong*

Introduction

In managing organizations, accounting practices are vital for transparency and efficiency. This is true not just for businesses but also for non-profit entities like religious institutions. Success depends on knowing what to do—awareness—and doing it—implementation, especially in the context of accounting, where efficiency, transparency, and credibility are key. After all, the church is responsible for the financial resources that have been entrusted to it (United States Conference of Catholic Bishops, 2022).

In a blog post on church finances, Yarnell (2021) highlights the importance of transparency and accountability in managing funds. Managing church finances can be tough due to their complexity, lack of organization, and reliance on manual processes. Without clear systems in place, tracking money coming in and going out becomes tricky, leading to potential errors and misunderstandings. Automating tasks and setting up straightforward accounting practices are crucial for transparency and trust within the congregation, helping ensure that funds are used responsibly.

The Diocese of Bayombong is an important part of the Catholic Church in the Philippines. It was founded in 1966 and has its main church, or cathedral, in Bayombong. The Roman Catholic Diocese of Bayombong, or Dioecesis Bayombongensis, encompasses Nueva Vizcaya and Quirino territories. Its leadership has included Bishop Albert Van Overbeke, CICM, Bishop Ramon Villena, and currently, Bishop Jose Elmer Mangalino. The diocese's cathedral is Saint Dominic, located in Bayombong. Parishes are organized into vicariates, with examples including St. Vincent Ferrer in Maddela and St. Padre Pio in Nagtipunan within the Vicariate of Quirino. In the Vicariate of Southern Nueva Vizcaya, churches such as St. Joseph, Husband of Mary in Aritao, and Our Mother of Perpetual Help in Sta. Fe serves congregations. The Vicariate of Northern Nueva Vizcaya includes congregations at St. Damien of Molokai in Ambaguio and St. Louis Beltran in Solano, among others. (Diocese of Bayombong, 2021)

In Nueva Vizcaya and Quirino, both with a population of almost a million people, most of whom are Catholic, the diocese plays a big role in the spiritual life of the area. People from different backgrounds come together to worship in the diocese's churches, which offer services in languages like Ilokano, Tagalog, and English. The history of the diocese goes back to the early days of Christianity in the region, when missionaries first arrived to spread the faith. Over the years, the diocese has grown and developed, with many churches and parishes serving the needs of the local community.

In the Diocese of Bayombong, parishes play a vital role as spiritual hubs for the community. Alongside their religious duties, these parishes must manage their finances effectively to uphold trust and credibility. Research conducted by The International Journal of Business Management and Technology highlights the importance of implementing formal accounting systems within churches. From the result of the study, the majority (95%) of the respondents found it necessary for the church to practice formal accounting systems.

This is in line with this: church leaders should review their financial processes and draft a financial manual to establish the policies to govern the church's money (Lopez Manjon et al., 2012). This manual would establish clear policies governing the management of the

church's finances, ensuring transparency and accountability. In addition, churches should document their financial procedures by recording transactions in their financial systems and paying obligations (Ministry Brands, n.d.). By adhering to these practices, parishes can maintain sound financial stewardship, supporting their mission of service and ministry within the community.

Accounting Practices

Accounting practices are essential for effectively managing and reporting an organization's financial activities. Bookkeeping, the systematic recording, classification, and summarization of financial transactions, provides the foundation for accurate financial information. Financial reporting, the preparation and presentation of an organization's financial data to stakeholders, adheres to reporting frameworks and leverages technology to deliver insightful financial data. GAAP (Generally Accepted Accounting Principles), the common set of accounting rules and standards, ensures consistent, transparent, and comparable financial reporting, promoting transparency for informed decision-making. Internal controls, mechanisms, and procedures used to safeguard assets, ensure data integrity, and comply with regulations require involvement from all levels of management and staff, and rely on clear policies, training, monitoring, and audits for effectiveness. Budgeting and forecasting, the creation of financial plans, and the prediction of future financial outcomes are essential for financial planning, risk management, and decision-making. Audit and assurance—the examination of financial records to provide solutions and assurance of their accuracy, completeness, and compliance—is a crucial practice. Cost accounting, the reporting and analysis of a company's cost structure, determines the profitability and cost efficiency of products, services, or activities. Tax planning and compliance, the process of minimizing the tax burden and ensuring compliance with tax laws and regulations, is a vital component of financial management. Financial analysis is the evaluation of an organization's financial activities using tools and techniques; it assesses performance, identifies trends, and informs decision-making. Ethical standards also acknowledge the importance of objectivity, competence, honesty, and secrecy are fundamental to the accounting profession. These are fundamental components of accounting practices, critical in defining the parameters of what accounting practices are.

Additionally, accounting practices are activities that can be applied in many disciplines that encompass a lot of functions, not just for the economy, and are highly connected to certain societal and cultural factors. Ryoba and Chalu (2023) revealed insights on how cultural dimensions impact accounting practices within Tanzania and how the implementation of the IFRS (International Financial Reporting Standards) mediates the relationship between cultural dimensions and accounting practices. The results prove that culture provides an adequate amount of effects on the accounting practices of the residents in Tanzania, and also studies show that ethical knowledge, religiosity, and moral reasoning influence accounting students' perceptions of creative accounting practices. The study specifically, ethical knowledge and moral reasoning, found that it had a positive effect on students' perceptions while religiosity had negative effects. Meaning students who have a strong understanding of ethical principles and engage in moral reasoning are more likely to perceive creative accounting practices as unethical (Pratiwi & Fajar, 2023).

Zotorvie's (2017) study focuses on accounting practices within small and medium enterprises (SMEs), highlighting their contribution to sustainability and profitability. The research underscores the importance of financial management practices, sustainability accounting, and management accounting for SMEs, emphasizing their significance to the economy. The study reveals that most microenterprises primarily utilize a cash book or day book for recording transactions, indicating a preference for tracking expenditure and sales information. However, it also notes that while many business owners maintain accounting records, they often need to keep all required books of original entry or provide sufficient information for preparing financial reports. Dasanayaka et al. (2021) discuss accounting practices within family businesses (FBs), mainly focusing on small FBs.

The study finds that these businesses often employ traditional costing methods, such as standard costing, to calculate unitary costs. When faced with complex production processes, FBs may subjectively incorporate extra fees based on their tacit knowledge. Unitary costs are used not only to assess individual production efficacy but also to evaluate overall business profitability. Both studies highlight the prevalence of accounting practices in SMEs and FBs, underscoring their importance for business sustainability, profitability, and decision-making. However, they also point out areas businesses may need to improve their accounting practices to ensure more comprehensive financial management and reporting.

Awareness of Accounting Practices

Awareness in philosophy and psychology is a concept about knowing, perceiving, and being aware of events. It is a state wherein a subject is aware of some information when it is directly available to bring to bear in the direction of a wide range of behavioral actions. The level of awareness is the degree to which you know what is happening around you. It will vary depending on where you are and what you are doing, but on your entire environment. Your environment is the most accessible variable to control in any confrontation. In line with the study by Ryoba and Chalu (2023), the aim is to investigate the awareness of accounting practices in Diocesan parishes. It is to ascertain the familiarity of these parishes with specific accounting principles, procedures, and standards. The focus is on evaluating their understanding of fundamental accounting concepts, including budgeting, internal controls, financial reporting, and compliance standards applicable to nonprofit organizations, particularly those in the religious sector. This study emphasizes awareness, seeking to determine how well Diocesan parishes are equipped to manage financial matters. By highlighting knowledge gaps, it points out areas that could benefit from additional education or training to enhance financial management skills within these parishes. Ultimately, the objective is to promote improved money management practices and ensure the sustainability and integrity of Diocesan parish finances. The study specifically aims to assess the level of knowledge Diocesan parishes possess regarding general accounting

procedures, such as financial reporting, spending management, and budgeting.

The study of Thomas (2021) implies that awareness is the degree to which members of Diocesan parishes comprehend the fundamental ideas and procedures of accounting. It entails respondents' understanding of basic accounting ideas, including keeping track of transactions, creating financial statements, and following accounting rules. Awareness in this context means whether or not members of Diocesan parishes know how to keep accurate financial records, how to adhere to accounting rules, and how economic decisions affect the parish's overall financial health. It involves figuring out whether Diocesan parish members understand the basics of accounting and their responsibility for maintaining efficient financial management within the parish.

The study of Aminu (2019), aimed to determine if accounting students understand ethical norms and how important it is to follow them when doing accounting, entailed evaluating their grasp of moral precepts like honesty, integrity, and transparency pertinent to accounting. This idea relates to the level of Awareness in Diocesan parishes in that it concerns determining if parishioners are aware of the moral implications of financial management. It involves determining if they know the potential repercussions of unethical action, such as creative accounting techniques, and whether they comprehend the significance of honesty and integrity in financial reporting. In essence, the question is whether the Diocesan parish accounting staff have a basic understanding of ethical principles in accounting and their application in financial management within the parish context.

Implementation of Accounting Practices

The implementation of accounting practices encompasses the structured adoption and integration of financial and managerial tools aimed at enhancing organizational decision-making, efficiency, and performance. From the study of Ahmad (2017), the implementation of management accounting practices (MAPs) has evolved to address diverse operational needs, with particular emphasis on cost management, performance evaluation, and strategic decision-making in businesses. For small and medium enterprises (SMEs), MAPs often focus on foundational techniques like budgeting and performance measurement systems, though more advanced approaches, such as activity-based costing (ABC), are less frequently utilized due to resource constraints. Ahmad highlights that proper implementation is essential for aligning accounting practices with organizational objectives, enabling firms to navigate competitive markets and sustain growth. The study underscores that the degree of MAP adoption varies significantly based on enterprise size, with larger SMEs typically leveraging sophisticated systems to enhance strategic planning and performance evaluation.

From the study of Hallunovi (2023), implementation practices in the context of manufacturing companies focus predominantly on cost control and profitability enhancement. Hallunovi asserts that effective implementation requires not only the application of accounting standards but also consistent updates and alignment with organizational goals. The research found that many Albanian manufacturing firms prioritize short-term cost reductions over long-term strategic improvements, limiting the adoption of advanced techniques such as ABC. Instead, traditional methods dominate, highlighting a cautious approach to innovation driven by risk aversion. Hallunovi emphasizes the importance of integrating accounting practices with broader organizational management to improve financial outcomes, particularly in developing economies. The study further suggests that successful implementation relies heavily on adequate training, resource allocation, and the adaptation of accounting systems to specific organizational needs.

Both studies collectively point to the multifaceted nature of implementing accounting practices, emphasizing that the process involves more than just the adoption of tools and techniques. It requires a strategic approach that considers organizational size, industry context, and economic conditions. According to Ahmad (2017), SMEs need to balance traditional and advanced practices to maximize performance benefits. In parallel, Hallunovi (2023) advocates for the systematic enhancement of accounting systems and methods to better support decision-making and long-term competitiveness. Together, these perspectives underline the pivotal role of implementation in translating accounting practices into tangible organizational benefits.

Accounting Practices in Churches

Accounting Practices in Churches are hard to come by, there are minimal documents that state the exact process of how a Church does accounting. International Baptist Convention shows some simple things that are involved in the accounting processes occurring in churches. One notable difference is in normal accounting, usually gifts to a specific person are considered as an expense according to the website "What Expense Category Are Gifts?" but in this research gifts are considered to be also taxable. The International Baptist Convention also shows the categorization of funds, which is Designated Funds, and Restricted Funds. Designated Funds are used for the purpose of improvement, adjustments, renewals of equipment etc. While Restricted Funds are monies given, collected or donated for specific purposes only. The document further shows policies and regulations in the accounting of churches. The management of the collected money from masses are also described on how it should be handled from collecting it, keeping it to a secure location, then counting it and interpreting it in a worksheet where the total amount of the collected money is displayed. Church Accounting Practices are certainly not a very explored topic, as such documents providing accounting policies, regulations and procedures helps us give an idea on how churches actually manage the money they get from their purpose.

The actual accounting worksheet of churches are also different from normal accounting worksheets. In a normal accounting sheet, many factors are involved to accurately identify the proper amounts to be interpreted, while in an accounting sheet of a church, it is very direct or straightforward from counting and directly inputting it. It can be seen from a template provided by the Congregation of the Immaculate Heart of Mary (CICM). The template they use only involves the monthly amounts; in normal accounting, every

transaction is to be recorded.

According to Church Accounting: The Definitive Guide for Growth, accounting on churches also differs from the sources of revenue, unlike normal businesses churches source their revenue from the generosity of the church's congregation. The focus of church accounting from general accounting is also different in a bit since church accounting aims to advance its mission and reinvest all revenue back to the church, but still churches are required to follow the GAAP complying with the requirements set in place by the Internal Revenue Service (IRS).

In particular, the standard accounting practice in CICM Parishes involves using a template showing the parish income, expenditure, and net balance for the parishes in 2023 and 2024. This template, distributed by CICM to all Parish Churches, is a fundamental tool for tracking funds and ensuring transparency in financial transactions. Churches utilize this template to record and collect funds every quarter, allocating them to various budget categories to support upcoming activities. Additionally, some of these funds are designated for regional initiatives, emphasizing collaboration and resource-sharing within the organization. Though not all parishes are under the CICM, this template can serve as a guide or basis for the written policy among respondents to the study to provide transparent and unambiguous financial management protocols specific to faith-based organizations' requirements and operations.

Accounting practices within church organizations, especially within Catholic parishes like the Diocesan parishes in Nueva Vizcaya, have received limited attention in existing studies and literature. While there are studies on financial management in non-profit organizations, research specifically focusing on accounting practices within church settings is relatively sparse. Therefore, this study fills an important gap in the literature by providing insights into the awareness and implementation of accounting practices within Diocesan parishes.

According to Jitasa (2021), the specific aspects of accounting practices within church organizations that remain underexplored or inadequately addressed in prior research include the lack of comprehensive data on current accounting and reporting practices used by churches, insufficient understanding of the financial reporting needs and user groups for church accounting information, limited knowledge about the extent or sophistication of church accounting procedures, the absence of clear guidelines or standards for church accounting and financial reporting practices, and the factors influencing the adoption of accounting practices in churches, such as the role of religious beliefs, organizational members, and resource availability. These gaps highlight the need for further research to develop guidelines tailored to religious organizations' unique financial and reporting requirements.

Laughlin (1988) and Booth (1993) originally argued that accounting belongs in the "profane" or non-religious part of life, separate from the "sacred" or religious aspects. However, many studies have since questioned this idea because religious organizations are more complex. As the research has expanded, it has looked at a wide range of religious groups whose practices are rooted in faith, making the sacred/profane divide less clear. Over time, researchers have begun to challenge the view that accounting is purely non-religious. They argue that accounting can be seen as sacred, secular, or even both, depending on the context. While there have been several studies on the role of accounting in churches and religious groups, only a few have explored how accounting relates to theological values. These studies suggest there is a strong link between accounting, religion, and theology.

In light of other notable differences, Stoubos (2023) states that churches account also involve non-cash transactions, such as volunteer time given in lieu of cash donations or donated items used for church purpose; examples are food donations. Churches are required to interpret this accounts for utmost accuracy. In addition, church accounting is often subject to more stringent audit requirements than other types of businesses due to its religious nature. Thus, due to the religious background of the church, accounting is stricter and more constricted in manner of accounting process.

In recent years, the significance of effective accounting practices has gained increasing attention. However, there has been limited empirical research focusing specifically on how accounting practices are applied in religious settings, particularly in the Philippines. This research gap prompted us to conduct this study to better understand the current state of accounting practices in our diocese, the Diocese of Bayombong. Improving accounting practices within Diocesan parishes has far-reaching implications for the broader community, including parishioners, donors, and other stakeholders. Greater financial transparency and accountability can build trust by ensuring that donations are used fairly and effectively. When donors see their contributions being managed responsibly, they are more likely to remain loyal and increase their support in the future. Additionally, businesses and local councils may hold the parish in higher regard, improving its overall reputation. By enhancing financial transparency, Diocesan parishes can strengthen their relationship with stakeholders, ensuring the honesty and reputation of the church are upheld. As a result, individuals will feel more confident about donating, knowing that their contributions are valued and managed with integrity.

Financial stewardship, ethical conduct, and governance are key values within religious institutions, and financial transparency plays a crucial role in maintaining these standards. As noted by Church Helper (2023), churches can build trust and encourage support by providing clarity on their financial practices. Transparency in church finances is essential to uphold ethical standards, maintain integrity, and foster the congregation's confidence. This requires compliance with laws, regulations, denominational guidelines, and the establishment of robust internal policies, such as regular financial reporting, independent audits, and clear communication. However, while these principles are well-established, the implementation of effective accounting practices remains a challenge for many Diocesan parishes. There is a gap in standardized guidelines or best practices for financial management in church organizations, especially in the

context of Diocesan parishes. This study seeks to fill that gap by assessing the current levels of awareness and implementation of accounting practices within the Diocese of Bayombong. By identifying the factors that affect accounting practices, the research will provide valuable insights for the development of tailored guidelines aimed at improving financial management, transparency, and accountability. These guidelines can serve as practical resources for Diocesan parishes in Nueva Vizcaya and other regions, helping them establish standardized procedures that align with Catholic values and principles of stewardship.

Research Questions

The purpose of this research is to determine the level of awareness on accounting practices and implementation of these practices of Parishes in the Diocese of Bayombong. Specifically, this aims to answer the following questions:

1. What is the level of awareness of Accounting Practices of Parishes in the Diocese of Bayombong?
2. What is the level of implementation of Accounting Practices of Parishes in the Diocese of Bayombong?
3. Is there a significant difference of the level of awareness of accounting practices of Parishes' Accounting Staff when they are grouped according to:
 - 3.1. sex;
 - 3.2. age;
 - 3.3. highest educational attainment;
 - 3.4. years of practice in other careers of accounting; and
 - 3.5. years of accounting practice in the parish?
4. Is there a significant difference of the level of implementation of accounting practices of Parishes' Accounting Staff when they are grouped according to:
 - 4.1. sex;
 - 4.2. age;
 - 4.3. highest educational attainment;
 - 4.4. years of practice in other careers of accounting; and
 - 4.5. years of accounting practice in the parish?
5. Is there a significant relationship between the level of awareness and the level of implementation of accounting practices of Parishes' Accounting staff in the Diocese of Bayombong?
6. What are the challenges faced by Parishes' Accounting Staff in implementing accounting practices?

Methodology

Research Design

This study employed both quantitative and qualitative research approaches. The quantitative-descriptive-correlational-comparative approach involved the use of descriptive statistics to determine, compare, and correlate the level of awareness and implementation of accounting practices among the Diocesan parishes' accounting staff in Nueva Vizcaya. The study assessed the awareness and implementation levels of accounting practices among Diocesan parishes in Nueva Vizcaya and explored the challenges faced by their accounting staff, making the quantitative-qualitative approach suitable for achieving its objectives.

Participants

The participants for this research consisted of all the accounting staff involved in the accounting processes of the selected parishes within the Diocese of Bayombong. Given the absence of a formalized accounting structure in most parishes, it was possible that designated accounting staff did not exist. In such cases, individuals involved in the financial management of the church, including volunteers or clergy members, were considered as respondents. Information and data required for this investigation were gathered using total population sampling. This type of purposive sampling technique involved examining the entire population that had a particular set of characteristics, in this case, being involved in the accounting processes at one of the parish churches within the diocese. This technique was employed to ensure that the results were representative of the population. These respondents provided vital data for the survey, contributing to the fulfillment of the study's objectives: assessing the awareness and implementation of accounting practices within the Diocesan parishes of Nueva Vizcaya.

The number of respondents per parish was as follows: St. Vincent Ferrer in Maddela (1), Our Lady of Lourdes in Aglipay (1), St. Joseph the Worker in Diffun (2), St. Mark the Evangelist in Cabarroguis (1), St. Augustine of Hippo in Saguday (2), St. Padre Pio in Nagtipunan (1), St. Joseph, Husband of Mary in Aritao (6), St. Catherine of Siena in Bambang (2), Our Mother of Perpetual Help in Sta. Fe (2), St. Joseph, Husband of Mary in Kayapa (1), Saint Dominic in Bayombong (1), Immaculate Conception Parish in La Torre (1), St. Damien of Molokai in Ambaguio (2), Our Lady of Fatima in Villaverde (1), St. Francis of Assisi in Quezon (1), St. Joseph, Husband of Mary in Diadi (1), St. Louis Beltran in Solano (5), and St. Patrick of Ireland Parish in Kasibu (1).

Table 1. *Frequency and Percentage Counts of the Demographic Profile of the Respondents*

<i>Profile Variables</i>	<i>F(n=30)</i>	<i>%</i>
Sex		
Male	10	33.3
Female	20	66.7
Age		
Under 25 years	2	6.7
25-34 years	6	20
35-44 years	6	20
45-54 years	6	20
55-64 years	6	20
65 years and more	4	13.3
Highest Educational Attainment		
Elementary	0	0
High School	3	10
College	24	80
Masters	3	10
Doctorate	0	0
Years of practice in other careers of accounting		
Did not practice other careers of accounting	2	6.7
Below a year	5	16.7
1-2 years	9	30
3-4 years	6	20
Beyond 4 years	8	26.7
Years of accounting practice in the parish		
Below a year	13	43.3
1-2 years	5	16.7
3-4 years	3	10
Beyond 4 years	9	30
Total	30	100

Table 1 shows the demographic profiles used in the study and the total number of the respondents. The respondents' sex, age, highest educational attainment, years of practice in other careers of accounting, and years of accounting practice in the parish were considered. Among the respondents, there were more females ($P=66.7$) than males ($P=33.3$). For age, six respondents are aged 45-54, the 35-44 and 55-64 years ($P=20$) followed by four respondents aged 65 years and more ($P=13.3$). The smallest age group was those under 25 years ($P=6.7$). For the respondents' highest educational attainment, the majority of respondents held a college degree ($P=80$), while only few held a master's degree or a high school degree ($P=10$), and none of the respondents had a doctorate or only elementary education. For the years of practice in other accounting careers, nine of the respondents had 1-2 years of experience ($P=30$), followed by eight respondents, who had more than four years of experience ($P=26.7$). Only two of respondents did not practice in other accounting careers ($P=6.7$). Lastly, in terms of years of accounting practice in the parish, almost half of the respondents have less than a year of experience ($P=43.3$), and nine had more than four years ($P=30$). The distribution shows that a significant portion of respondents had either just started their accounting practice in the parish or had considerable experience in the field.

Instrument

A survey questionnaire was adapted and circulated to Diocesan parish churches in Nueva Vizcaya to collect data from the respondents. The researchers acquired the following information using the disseminated questionnaire: First, their socio-demographic profile, which consists of their parish, sex, highest educational attainment, years of practice in other careers of accounting, and years of accounting practice in the parish. The implementation and awareness of accounting practices in Diocesan parish churches may be influenced by a variety of factors, some of which are broken down into separate questions.

The following question in Likert scale was adapted from the study of Dwi Puryati (2018) and was modified. This was done because accounting practices in businesses do not fully reflect accounting practices done in parish churches.

The second segment of the questionnaire is about the level of awareness of accounting practices, discussing the following factors that might have affected the accounting staff's ability to implement and be aware of accounting practices. The question revolved around church accounting and bookkeeping practices tailored for parish organizations. They emphasize the importance of using specialized accounting software designed for ministries to streamline financial processes, ensure fund accountability, and improve efficiency. It also highlights the significance of maintaining accurate financial records, tracking income and expenses, managing accounts receivable and payable, handling inventory, and preparing financial statements to assess the parish's financial health. Additionally, they stress the need for understanding financial accounting standards, compliance requirements, the role of financial statements in decision-making, and seeking financial support for parish projects. Respondents will check whether they strongly agree (4), agree (3), disagree (2), or

strongly disagree (1) with the question in these questions.

The third part of the questionnaire is the perceived level of implementation of accounting practices, centered on the questions about financial management practices within a parish setting. They cover various aspects of financial record-keeping, management, and reporting that are essential for maintaining transparency, accountability, and responsible stewardship of resources within a parish community. These questions address the accurate recording of incoming funds, proper documentation of outgoing expenditures, timely payment of salaries and benefits, tracking of inventory, evaluation of financial performance, preparation of reports on income and expenses, compilation of balance sheets, adherence to financial procedures and standards, and submission of reports to relevant authorities like the Diocese of Bayombong. Respondents will check the boxes with the choices: strongly agree (4), agree (3), disagree (2), and strongly disagree (1). The last part of the questionnaire consists of open-ended questions about their challenges in implementing accounting practices.

Procedure

To effectively gather data for our study, we implemented a systematic approach to ensure comprehensive and reliable responses from the accounting staff of parishes in the Diocese of Bayombong. First, we inquired about the accounting staff in each parish to determine the number of respondents and gather their contact information. This step allowed us to establish a clear list of potential participants and identify ways to communicate with them.

Next, we converted the questionnaire into a Google Forms format to facilitate online responses. This method was particularly useful for respondents in areas we could not physically visit due to logistical limitations. The online format allowed us to distribute the survey efficiently and provide access to respondents willing to participate remotely. For parishes that declined the use of Google Forms, where respondents were unreachable online, or requested in-person engagement, we arranged visits. Our team traveled to these locations, splitting into smaller groups to cover all parishes effectively. Each team member was assigned specific parishes, ensuring accountability and thorough data collection. This division of responsibilities ensured that all target respondents were reached, regardless of their preferred method of participation. The questionnaires were distributed either online or in person, depending on the respondents' preferences. For online distribution, we shared the Google Forms link via messages, while in-person distribution involved directly providing printed questionnaires during parish visits. This dual approach ensured flexibility and maximized participation.

Finally, we collected the completed questionnaires. For distant parishes that we could only visit once, data was collected on the same day. For accessible areas, respondents were given up to three days to complete the questionnaire. Additionally, participants were given the option to send scanned or photographed copies of the completed forms online. Follow-ups were conducted every two days to remind participants who had not yet completed the survey, ensuring timely and complete data collection. This approach allowed us to gather reliable data from all parishes within the diocese, accommodating varying preferences and logistical challenges.

Data Analysis

Mean and standard deviation of the 4-point Likert scale was used to calculate and present the respondents' perceived level of accounting practices awareness and implementation. Considering the mean specified the perceived level of awareness and implementation of accounting practices among Diocesan parishes in Nueva Vizcaya with the level of agreement or disagreement to the specific statements related to the respondent's awareness and the parish's implementation. Standard deviations showed how much responses vary around the mean, indicating the level of agreement or disagreement among respondents.

Independent T-test was used to identify if there is a significant difference between the means of two groups; the sex, and their level of awareness or implementation.

Analysis of Variance (ANOVA) was used to analyze the difference between the means of more than two groups; age, highest educational attainment, years of practice in other careers of accounting, and years of accounting practice in the parish of accounting staff on the level of awareness and implementation of accounting practices in Diocesan parishes.

Pearson Correlation was used to determine the perception of respondents on the difference and relationship between the level of awareness and level of implementation of accounting practices among the Diocesan parishes in Nueva Vizcaya.

Thematic analysis was used in identifying the challenges in implementing accounting practices. This statistical method enabled reading through a set of data and looking for patterns of the data to find its sense and connotation concerning the implementation of accounting practices to propose and suggest possible solutions to address the identified problems.

Results and Discussion

Level of Awareness of Accounting Practices of Parish Accounting Staff

This section examines the level of awareness of accounting practices of parish accounting staff. Descriptive statistics, such as mean scores and standard deviations, are presented for various statements related to accounting awareness. Each statement corresponds to a particular area of accounting knowledge, and the results reflect how well-informed the respondents are in those areas. The overall

awareness level is summarized to provide an understanding of the general knowledge base across all parishes.

Table 2. *Descriptive Statistics of the Level of Awareness of Accounting Practices of Parishes' Accounting Staff*

<i>Components</i>	<i>Mean</i>	<i>Std. Deviation</i>	<i>Interpretation</i>
1. I have a basic understanding of accounting and bookkeeping principles relevant to our parish.	3.23	0.63	High Awareness
2. I am aware of how to record income and expenses to track the parish financial resources.	3.47	0.57	High Awareness
3. I understand how to document purchases of raw materials and supplies for our parish's operations.	3.30	0.65	High Awareness
4. I know how to record sales transactions for goods or items sold by our parish.	3.30	0.60	High Awareness
5. I can manage inventory records of the parish.	3.33	0.61	High Awareness
6. I understand how to handle accounts receivable for our parish.	3.17	0.70	High Awareness
7. I understand how to handle accounts payable for our parish's financial obligations.	3.13	0.63	High Awareness
8. I am familiar with calculating costs and expenses for events or activities organized by our parish.	3.00	0.64	High Awareness
9. I am capable of organizing financial statements for our parish's records to assess our financial health.	2.90	0.66	High Awareness
10. I am knowledgeable about financial accounting standards relevant to small parish organizations to ensure compliance.	3.10	0.66	High Awareness
11. I recognize the importance of financial statements in monitoring our parish's financial progress and decision-making.	3.23	0.63	High Awareness
12. I understand the significance of financial statements when seeking financial assistance or support for parish projects or initiatives.	3.23	0.63	High Awareness
Overall Mean	3.20	0.42	High Awareness

Legend: Very High Awareness (3.50-4.00); High Awareness (2.50-3.49); Low Awareness (1.50-2.49); Very Low Awareness (1.00-1.49)

Table 2 shows the descriptive statistics of the level of awareness of accounting practices of parishes' accounting staff. Notably, while the accounting staff's capability of organizing financial statements to assess their financial health, Statement 9 "I am capable of organizing financial statements for our parish's records to assess our financial health." (M=2.90), reveals a high level of awareness among the accounting staff it has the lowest mean among the statements. On the other hand, tracking income and expenses, Statement 2 "I am aware of how to record income and expenses to track the parish financial resources.", displayed the highest mean (M=3.47).

The high level of awareness but low mean score for recording and organizing financial statements suggests that while the accounting staff understands accounting methods and techniques, they may not have the skills to apply them effectively. This could be because not all accounting staff in the parishes of the Diocese of Bayombong have degrees in accountancy, business administration, financial management, or other related fields. On the other hand, the high awareness of how to track the parish's financial resources through recording income and expenses indicates that this is their strongest area of knowledge. This task mainly involves listing all cash inflows and outflows of the parish. This suggests that their financial awareness equips them to manage the parish's money effectively. Their knowledge in this area will help the church maintain accurate financial records, which are essential for informed decision-making.

High awareness of accounting practices by parish accounting staff implies that they are knowledgeable about proper financial practices and understand the importance of maintaining accuracy in their work. This awareness might mean that they recognize the principles guiding effective financial management and are informed about the procedures necessary for transparent and organized record-keeping. However, the variability may indicate that not every respondent has the same level of awareness and implementation of accounting practices in the parish church. Inconsistent levels of awareness may affect the uniformity of implementation. This variability could also hinder efforts to maintain financial transparency and accuracy across different parishes. This suggests that to ensure reliable financial management in parishes, more effort is needed to address the variation in awareness levels and ensure that all staff are equipped to follow standardized accounting practices.

Supporting this, the findings of Yamashiro et al. (2024) noted that continuous training improved participants' ability to respond effectively, earned the trust of students, parents, and school staff, and motivated them toward self-improvement. They found that training fostered collaboration among staff members and led to a review of emergency systems and improvements in equipment. This indicates that ongoing education can create a community of practice that enhances knowledge and skills within organizations, including parishes. Additionally, Mwimba et al. (2021) emphasize that good financial practices are crucial for the stability of community projects. This highlights the importance of financial awareness among staff. The high awareness of accounting standards seen in parish accounting staff indicates they understand the key principles of financial management and the need for accurate record-keeping. This awareness is vital for promoting effective financial practices in parishes, leading to greater stability and success.

Level of Implementation of Accounting Practices among Parish Accounting Staff

This section presents findings on the level of implementation of accounting practices among parishes' accounting staff. It includes the extent to which various accounting procedures are followed. Results are discussed through quantitative data, showing mean scores and standard deviations for specific statements about implementation. This section highlights which practices are consistently applied and identifies areas where improvements may be needed.

Table 3. *Descriptive Statistics of the Level of Implementation of Accounting Practices of Parishes' Accounting Staff*

<i>Components</i>	<i>Mean</i>	<i>Std. Deviation</i>	<i>Interpretation</i>
1. Our parish accurately records all incoming funds from donations, collections, and fundraising activities.	3.67	0.55	Very High Implementation
2. Our parish maintains proper records of all outgoing expenditures for expenses such as utilities, maintenance, and outreach programs.	3.63	0.49	Very High Implementation
3. Our parish ensures timely payment of employee salaries and benefits to support our staff members.	3.60	0.62	Very High Implementation
4. Our parish records all purchases of supplies and materials needed for parish activities and events.	3.50	0.68	Very High Implementation
5. Our parish keeps detailed records of inventory to manage parish resources efficiently.	3.40	0.77	High Implementation
6. Our parish maintains accurate records of available resources and assets for parish use.	3.40	0.72	High Implementation
7. Our parish keeps track of accounts receivable from donors, sponsors, or parishioners for pledges or 750contributions.	3.50	0.57	Very High Implementation
8. Our parish manages accounts payable to suppliers or vendors for services rendered or goods received.	3.30	0.75	High Implementation
9. Our parish regularly evaluates its financial performance to ensure responsible stewardship of parish resources.	3.23	0.82	High Implementation
10. Our parish conducts periodic assessments of its financial standing to plan for future initiatives and projects.	3.17	0.95	High Implementation
11. Our parish prepares reports on income and expenses to communicate our financial status effectively.	3.30	0.84	High Implementation
12. Our parish compiles balance sheets to assess our financial health and provide transparency to stakeholders.	3.37	0.77	High Implementation
13. Our parish documents any changes in its financial position to maintain accurate financial records.	3.33	0.76	High Implementation
14. Our parish adheres to established financial procedures and standards to ensure compliance and accountability.	3.37	0.72	High Implementation
15. Our parish submit our quarterly/yearly report to the Provincial CICM Treasury or the Clergy House of the Diocese of Bayombong or relevant authorities on time.	3.40	0.86	High Implementation
Overall Mean	3.41	0.54	High Implementation

Legend: Very High Implementation (3.50-4.00); High Implementation (2.50-3.49); Low Implementation (1.50-2.49); Very Low Implementation (1.00-1.49)

Table 3 presents the descriptive statistics on the implementation of accounting practices among the respondents. The overall mean score ($M = 3.41$) indicates that parishes generally exhibit effective implementation of accounting practices, suggesting that accounting staff are applying these practices with a moderate to high level of effectiveness. The mean scores were derived from a Likert scale where higher scores indicate stronger agreement with the statements. However, two areas stand out as needing attention, the regular financial evaluations and periodic assessments for future planning. However, there are areas that need improvement, particularly in regular financial evaluations represented by Statement 9 "Our parish regularly evaluates its financial performance to ensure responsible stewardship of parish resources." ($M = 3.23$) and periodic assessments for future planning represented by Statement 10 "Our parish conducts periodic assessments of its financial standing to plan for future initiatives and projects." ($M = 3.17$), indicating that while day-to-day financial management is well-handled, long-term financial oversight remains a challenge. The highest level of implementation was for statements related to recording incoming funds accurately represented by Statement 1 "Our parish accurately records all incoming funds from donations, collections, and fundraising activities." ($M = 3.67$) and maintaining records of outgoing expenses represented by Statement 2 "Our parish maintains proper records of all outgoing expenditures for expenses such as utilities, maintenance, and outreach programs." ($M = 3.63$). These results suggest that parishes are diligent in tracking both revenues and expenditures, ensuring the accuracy of their financial records.

These results show that parishes are good at tracking both income and expenses, making sure their financial records are accurate. The higher scores in these areas suggest that accounting staff handle daily financial tasks well and pay attention to detail. However, the lower scores for financial evaluations and planning indicate that there may be less focus on long-term financial management. This suggests that while parishes manage day-to-day finances effectively, they may not be as focused on reviewing their financial performance over time or planning for future needs. The lower scores for financial assessments highlight a potential gap in long-term financial planning, which could impact future sustainability and decision-making. Arcena et al., (2024) found that effective financial



management in parishes improves with training in transparency, highlighting the need for better evaluation processes. Additionally, ChurchTrac (2024) points out that smaller parishes with limited staff may struggle to maintain consistent accounting practices, affecting their overall financial management.

Comparison of Awareness and Implementation Based on Demographics

In this section, the study compares levels of awareness and implementation across different demographic groups within the accounting staff, such as age, years of experience, and educational background. Using statistical tests such as the independent T-test and ANOVA, this section examines whether significant differences exist between groups. The findings offer insights into whether demographic factors influence the understanding and application of accounting practices.

Table 4. Comparison of the Level of Awareness of Accounting Practices of Parishes' Accounting Staff in Terms of Sex

Level of Awareness of Accounting Practices	Male		Female		t	p
	M	SD	M	SD		
	3.18	.49	3.21	.40	- .23	.82

Legend: Very High Awareness (3.50-4.00); High Awareness (2.50-3.49); Low Awareness (1.50-2.49); Very Low Awareness (1.00-1.49) *Significant (p<0.05)

Table 4 presents the differences in the level of awareness of accounting practices among the respondents in terms of sex. There is no significant difference in the level of awareness between male and female respondents. However, the slightly higher mean score among female respondents (M = 3.21) compared to males (M = 3.18) suggests a potential difference in awareness, though not statistically significant.

This finding is consistent with the study by Gammie et al. (2010), which found no gender differences in the level of awareness of accounting practices among accountancy students. However, the study did note that females outperformed males in their first year. Similarly, in this study, while there is no significant difference between male and female respondents, the slightly higher mean for female respondents may indicate that female accounting staff in the Parishes of the Diocese of Bayombong are somewhat more aware of accounting practices. Further research is needed to explore the reasons behind this slight difference and to examine whether there are factors that could help male staff reach similar levels of awareness, ensuring a more balanced approach to accounting practices in the parishes.

Table 5. Comparison of the Level of Awareness of Accounting Practices of Parishes' Accounting Staff in Terms of Age

		f	Mean	SD	F-value	p-value
Age	Under 25 years	3	3.36	.19		
	25-34 years	6	3.39	.50		
	35-44 years	5	2.95	.41		
	45-54 years	6	3.08	.48		
	55-64 years	6	3.38	.39		
	65 years and more	4	3.02	.31		

Legend: Very High Awareness (3.50-4.00); High Awareness (2.50-3.49); Low Awareness (1.50-2.49); Very Low Awareness (1.00-1.49) *Significant (p<0.05)

Table 5 presents a comparison of the level of awareness of accounting practices among parishes' accounting staff in terms of age. The results show no significant difference in the level of awareness across different age groups (p > 0.05), indicating that age does not have a notable impact on how aware parish staff are of accounting practices. This suggests that accounting staff in parishes, regardless of their age, possess a similar level of awareness of accounting practices. While age may typically influence familiarity with certain technologies or industry standards, the data here indicates that all age groups are equally informed about the accounting practices used in the parishes.

This finding is consistent with the research of Springer (2023), who points out that younger employees, although more exposed to the latest educational technologies and industry practices, do not necessarily demonstrate a significantly higher level of awareness in all contexts. The lack of significant difference in this study suggests that other factors, such as the quality of training and professional development opportunities, may be more influential in shaping awareness. Alla (2024) also emphasizes the importance of continuous learning, regardless of age, to stay current with evolving industry standards. Thus, the findings suggest that the awareness of accounting practices among parish staff is likely shaped more by access to training and professional development, rather than by age itself.

Table 6. Comparison of the Level of Awareness of Accounting Practices of Parishes' Accounting Staff



in Terms of Highest Educational Attainment

		<i>f</i>	<i>Mean</i>	<i>SD</i>	<i>F-value</i>	<i>p-value</i>
Highest Educational Attainment	Elementary	0	0	0	.37	.70
	High School	3	3.03	.21		
	College	24	3.23	.42		
	Masters	3	3.11	.70		
	Doctorate	0	0	0		

*Legend: Very High Awareness (3.50-4.00); High Awareness (2.50-3.49); Low Awareness (1.50-2.49); Very Low Awareness (1.00-1.49) *Significant (p<0.05)*

Table 6 shows the level of awareness of accounting practices of parishes' accounting staff in terms of highest educational attainment. As seen in the table, there is no significant difference in the level of awareness of accounting practices of parishes' accounting staff in terms of highest educational attainment. College degree holders have a mean score of (M = 3.23), high school graduates have the mean score of (M = 3.03), and those with master's degree have a mean score of (M = 3.11). Interestingly, those with a master's degree do not surpass the awareness of college graduates. This may imply that advance education such as master's degree does not always equip individuals with specific knowledge required for accounting practices. This finding suggests that more formal education, such as a master's degree, does not directly imply more knowledge of accounting practices. It might be that the higher degrees may not directly relay on certain accounting knowledge to a person since most accounting practices are usually acquired through practical training rather than advanced academic study.

According to research, practical experience and specialized education have been observed as a factor that will increase their expertise in accounting. For instance, Al-Hashimy et al. (2023) conducted a study that revealed individuals with practical accounting certifications are much more skilled than those with advanced degrees in various other fields of study. In addition, it showed how hands-on training in accounting practices worked better toward increasing awareness and knowledge than the mere traditional academic path. These findings support the notion that higher education is effective, but does not guarantee a set of skills for accounting.

Table 7. Comparison of the Level of Awareness of Accounting Practices of Parishes' Accounting Staff in Terms of Years of Practice in Other Careers of Accounting

		<i>f</i>	<i>Mean</i>	<i>SD</i>	<i>F-value</i>	<i>p-value</i>
Years of practice in other careers of accounting	Did not practice other careers of accounting	2	3.00	.471	1.03	.41
	Below a year	5	3.02	.54		
	1-2 years	9	3.14	.39		
	3-4 years	6	3.20	.36		
	Beyond 4 years	8	3.44	.42		

*Legend: Very High Awareness (3.50-4.00); High Awareness (2.50-3.49); Low Awareness (1.50-2.49); Very Low Awareness (1.00-1.49) *Significant (p<0.05)*

Table 7 presents the differences in the level of awareness of accounting practices among parish accounting staff in terms of years of practice in other careers of accounting. The data shows there is no significant difference when they are grouped according to this aspect, which can be seen throughout the data since the results are all closely knit together in terms of their value. This may imply that the staffs form a collaborative work environment that integrates and shares what each of them already know, which is why even though the staffs may have different years of experience from varying accounting careers they still managed to work with each other which led to them being equally aware hence resulting to the no significant difference that the data now presents.

Similarly, Tang and Martins (2021) emphasize the importance of intergenerational workplace knowledge sharing, addressing both the challenges and new directions for organizations. Their research suggests that facilitating collaboration between younger and older employees can enhance overall workplace effectiveness, supporting the idea that a diverse range of experiences positively impacts staff members' knowledge of accounting practices.

Table 8. Comparison of the Level of Awareness of Accounting Practices of Parishes' Accounting Staff in Terms of Years of Accounting Practice in the Parish

		<i>f</i>	<i>Mean</i>	<i>SD</i>	<i>F-value</i>	<i>p-value</i>
Years of accounting practice in the parish	Below a year	13	2.99	.42	2.94	.05
	1-2 years	5	3.17	.20		
	3-4 years	3	3.44	.38		
	Beyond 4 years	9	3.44	.41		

*Legend: Very High Awareness (3.50-4.00); High Awareness (2.50-3.49); Low Awareness (1.50-2.49); Very Low Awareness (1.00-1.49) *Significant (p<0.05)*

Table 8 presents the differences in the level of awareness of accounting practices among parish accounting staff in terms of years of accounting practices in the parish. shows that there is no significant difference in the level of awareness of accounting practices among parish accounting staff based on the number of years of experience in parish accounting (p = 0.052). Although staff with three to four years and over four years of experience demonstrate slightly higher levels of awareness, these differences are not statistically significant.

The absence of a significant difference suggests that years of experience in parish accounting do not necessarily result in a substantial



increase in awareness of accounting practices. While some patterns may suggest that more experienced staff may be more familiar with parish-specific accounting tasks, these differences are not strong enough to be deemed statistically significant.

These findings contrast with the study by Panhilason (2024), which found that experience in accounting generally leads to greater awareness. The lack of a significant difference in this study implies that the relationship between experience and awareness may not be as pronounced in the context of parish accounting. This highlights that, even with more experience, there may be other factors influencing awareness. As noted by the International Baptist Convention, church accounting often differs from standard practices, and staff may need more focused training or shared experiences to enhance their understanding. This suggests that fostering communication and knowledge sharing among staff could help increase awareness and improve overall accounting practices within parishes.

Table 9. Comparison of the Level of Implementation of Accounting Practices of Parishes' Accounting Staff in Terms of Sex

Level of Awareness of Accounting Practices	Male		Female		t	p
	M	SD	M	SD		
	3.26	.60	3.53	.469	-1.19	.26

Legend: Very High Awareness (3.50-4.00); High Awareness (2.50-3.49); Low Awareness (1.50-2.49); Very Low Awareness (1.00-1.49) *Significant (p<0.05)

Table 9 shows the difference in the level of implementation of accounting practices among parish accounting staff based on sex. The results indicate that there is no significant difference in the level of implementation when the staff is grouped by the factor ($p > 0.05$). This suggests that, across sexes, the accounting staff in parishes tend to have a relatively similar level of implementation of accounting practices. This means that there is not enough evidence to say that gender has an impact on the implementation of accounting practices among the staff.

The results imply that there are no significant differences in implementation of accounting practices based on sex, both males and females can excel in accounting practices with the right education and training. By encouraging more male and female participation and creating an inclusive environment, parishes may improve overall implementation and skills in accounting practices. Thus, it could affect teamwork, decision-making, and overall effectiveness in financial management.

Recent studies back up these findings by highlighting the benefits of gender diversity in accounting roles. Arumugam et al. (2023) found that having both genders in accounting education leads to better learning outcomes and more innovative ideas. Furthermore, Garland and Bromley (2022) highlight that educational initiatives targeting both genders can significantly improve implementation and proficiency in accounting practices. This supports the notion that gender does not inherently influence accounting capabilities but rather the availability of training opportunities.

Table 10. Comparison of the Level of Implementation of Accounting Practices of Parishes' Accounting Staff in Terms of Age

		f	Mean	SD	F-value	p-value
Age	Under 25 years	3	3.47	Age	.59	.71
	25-34 years	6	3.54			
	35-44 years	5	3.03			
	45-54 years	6	3.42			
	55-64 years	6	3.50			
	65 years and more	4	3.50			

Legend: Very High Implementation (3.50-4.00); High Implementation (2.50-3.49); Low Implementation (1.50-2.49); Very Low Implementation (1.00-1.49) *Significant (p<0.05)

Table 10 shows the difference of the level of implementation of accounting practices of parishes' accounting staff in terms of age. It can be seen that there is no significance but, notably, respondents aged 25-34 ($M=3.54$) displayed the highest level of awareness, while, respondents aged 35-44 displayed the lowest ($M=3.03$). This suggests that age does not significantly impact the level of implementation of accounting practices. However, the data may insinuate that younger staff have more training and familiarity with accounting practices, signifying that middle-aged staff could benefit from additional training. Despite the varying mean scores across age groups, the results indicate that age alone does not explain the differences in the level of implementation of accounting practices. While there may be slight variations, the data shows that the implementation of accounting practices is relatively consistent across all age groups.

The study of Schalk and Woerkom (2009) findings underlines the need for lifelong learning and continuous development for all ages. While learning opportunities are essential for younger workers, the availability of such opportunities tends to decline with age in HR practices. Their study revealed that older employees often feel less employable, highlighting the need for increased focus on facilitating job transitions for this demographic. They emphasized that providing enhanced learning and development opportunities for older employees could further improve their performance. In short: learning and developing is needed for all ages. It highlights that even while younger employees could be more familiar to accounting procedures, ongoing training is essential for all staff members, especially middle-aged and older ones, to improve their implementation skills along with lifelong learning initiatives.

Table 11. Comparison of the Level of Implementation of Accounting Practices of Parishes' Accounting



Staff in Terms of Highest Educational Attainment

		<i>f</i>	<i>Mean</i>	<i>SD</i>	<i>F-value</i>	<i>p-value</i>
Highest Educational Attainment	Elementary	0	0	0	.67	.52
	High School	3	3.40	.53		
	College	24	3.46	.56		
	Masters	3	3.07	.50		
	Doctorate	0	0	0		

*Legend: Very High Implementation (3.50-4.00); High Implementation (2.50-3.49); Low Implementation (1.50-2.49); Very Low Implementation (1.00-1.49) *Significant (p<0.05)*

Table 11 shows the comparison of the level of implementation of accounting practices among parish accounting staff in terms of highest educational attainment. As seen in the table, there is no significant difference in the level of implementation of accounting practices (P=0.52). This means that the level of education does not seem to directly affect how well accounting practices are carried out in the parishes.

These findings contrast with the research of Milani and Doretto (2021), which suggests that more competent individuals often undervalue their abilities, while those with less competence tend to overestimate their skills. The finding show that formal education does not significantly impact the actual implementation of accounting practices, indicating that competence may not be strongly tied to education in this context. This suggests that factors such as experience, training, and hands-on learning may be more important than formal education when it comes to implementing accounting practices in parishes.

Table 12. *Comparison of the Level of Implementation of Accounting Practices of Parishes' Accounting Staff in Terms of Years of Practice in Other Careers of Accounting*

		<i>f</i>	<i>Mean</i>	<i>SD</i>	<i>F-value</i>	<i>p-value</i>
Years of practice in other careers of accounting	Did not practice other careers of accounting	2	3.43	.42	1.19	.34
	Below a year	5	3.31	.70		
	1-2 years	9	3.32	.60		
	3-4 years	6	3.18	.50		
	Beyond 4 years	8	3.75	.37		

*Legend: Very High Implementation (3.50-4.00); High Implementation (2.50-3.49); Low Implementation (1.50-2.49); Very Low Implementation (1.00-1.49) *Significant (p<0.05)*

Table 12 shows the difference of the level of implementation of accounting practices of parishes' accounting staff in terms of years of practice in other careers of accounting. It can be seen in the table that the years of practice in other accounting careers show no significant difference in the level of implementation of accounting practices of parishes (P=0.34). This suggests that regardless of the length of external accounting experience, the level of implementation remains similar across the different groups.

According to Seman and Muli (2019), every microenterprise must perform basic accounting practices to ensure smooth operations. Effective accounting practices not only improve a company's performance but also provide a clear picture of its financial health, which aids in decision-making. The lack of significant difference in the level of implementation implies that previous experience in accounting careers outside the parish setting does not necessarily impact the way accounting practices are applied within the parishes. Other factors, such as parish-specific training, available resources, and operational challenges, may be more influential in shaping the implementation of accounting practices.

Table 13. *Comparison of the Level of Implementation of Accounting Practices of Parishes' Accounting Staff in Terms of Years of Accounting Practice in the Parish*

		<i>f</i>	<i>Mean</i>	<i>SD</i>	<i>F-value</i>	<i>p-value</i>
Years of accounting practice in the parish	Below a year	13	3.31	.54	1.83	.17
	1-2 years	5	3.07	.69		
	3-4 years	3	3.76	.23		
	Beyond 4 years	9	3.63	.45		

*Legend: Very High Implementation (3.50-4.00); High Implementation (2.50-3.49); Low Implementation (1.50-2.49); Very Low Implementation (1.00-1.49) *Significant (p<0.05)*

Table 13 shows the difference of the level of implementation of accounting practices of parishes' accounting staff in terms of years of accounting practice in the parish. The data shows that there is no significant difference in the level of implementation of accounting practices among parish accounting staff based on their years of experience in parish accounting. This suggests that regardless of the number of years spent in the parish, the level of implementation remains consistent across different groups.

The idea that experienced staff may identify gaps in the implementation of accounting practices aligns with various studies on how experience impacts strategy and operational effectiveness. For example, Egorov and Platonova (2024) discuss how middle managers in universities recognize strategic gaps due to their familiarity with institutional practices, which is a similar observation found in your study's findings, where those with extended experience detect gaps that may go unnoticed by newer staff members. This ability to recognize nuances in implementation could be attributed to their deeper understanding of specific organizational practices, gained over time and through repeated exposure to the accounting processes in a unique context like parish accounting.

Similarly, Bulut-Sahin and Dogu's (2021) research on strategy development in international universities highlights that experienced

staff often contribute more effectively to the implementation of strategies as they understand the unique operational constraints of their institutions. This mirrors the idea that accounting staff with longer experience in parish settings are better equipped to assess and refine their accounting practices, enhancing overall implementation due to their in-depth knowledge of parish-specific accounting functions.

While the result shows no significant difference based on years of accounting experience in the parish, the ability of experienced staff to identify gaps in implementation remains a relevant consideration. The deeper understanding that comes with experience may not always directly affect implementation levels but could enhance the quality of decision-making and the refinement of practices. This indicates that while experience is valuable, other factors—such as ongoing training or organizational support—may play a more significant role in driving effective implementation.

Correlation between Awareness and Implementation of Accounting Practices

This section analyzes the relationship between awareness and implementation of accounting practices. By applying Pearson Correlation analysis, the study assesses whether a higher level of awareness is associated with more consistent implementation. The results regarding correlation coefficients are discussed, indicating the strength and direction of the relationship between these two variables.

Table 14. Relationship Between the Level of Awareness and the Level of Implementation of Accounting Practices of Parishes' Accounting Staff in the Diocese of Bayombong

	Pearson's r	p-value	QD
Level of Awareness of Accounting Practices			
	.44*	.02	High Correlation
Level of Implementation of Accounting Practices			

Legend:

Pearson r	Qualitative Description	+0.40 – +0.59	High Correlation
+0.80 – +0.99	Very High Correlation	+0.20 – +0.39	Moderately Low Correlation
+0.60 – +0.79	Moderately High Correlation	+0.01 – +0.19	Very Low Correlation

*p < 0.05

Table 14 shows the relationship between the level of awareness and the level of implementation of accounting practices among the accounting staff in the Diocese of Bayombong. It can be seen that there is a significant relationship (p = .02) between awareness and implementation, with a high correlation (Pearson r = .44). This means that as staff members become more aware of good accounting practices, they are more likely to use those practices in their work.

This relationship suggests that awareness and implementation are closely connected; improving awareness can lead to better implementation of accounting practices. Understanding this relationship is important for creating training programs that boost awareness among staff. By enhancing their knowledge of accounting standards, parishes can improve their financial management and compliance. Training programs are frequently used to raise awareness and guarantee adherence to accounting standards.

This is supported by the study of Barac and Odendaal's (2020) which discovered that accounting staff members' execution of financial controls and procedures significantly improved as a result of ongoing professional development programs. This implies that maintaining high standards for accounting practice execution and awareness requires continual training. An essential part of assuring effective financial management and compliance is knowledge of accounting standards and procedures. Abdallah et al. (2014) assert that the degree of knowledge regarding international accounting standards has a direct impact on the accuracy and quality of financial reporting in businesses. Staff members are more likely to follow accounting regulations and procedures when they are knowledgeable about them, which lowers the possibility of financial errors and improves financial reporting transparency.

Challenges Faced in Implementing Accounting Practices

This section presents qualitative insights on the challenges that parish accounting staff face in implementing accounting practices. Using thematic analysis, common themes are identified from participants' responses, highlighting areas such as resource limitations, lack of training, and procedural constraints. The findings provide a detailed view of the barriers that affect the effective application of accounting practices and help to contextualize the quantitative results.

Table 15. Challenges faced by Parishes' Accounting Staff in Implementing Accounting Practices

Themes	Sample Responses	Frequency	Percentage
Record-Keeping and Financial Reporting	The monitoring of financial progress and decision making. Recording the parish finance...	11	26.83
Limited Resources and Training	... not being able to use an accounting software that may shorten or make accounting easier. Limited training in bookkeeping and other accounting necessities	8	19.51
Lack of Accounting Systems/Processes	Since we are a new and small parish, we do not have bookkeeping yet... ... have no accounting system/process established	7	17.07
Volunteer Nature of Work	Volunteer (No salary) Due to voluntary works, records are delayed and are not compiled	6	14.63

	immediately		
Administrative and Compliance Issues	... resistance to change, complex regulation... Solicitation & sponsorship for parish projects	6	14.63
Lack of Relevant Experience and Skills	...No knowledge on Excel and other accounting device. Lack of relevant experience and skills to implement...	5	12.20
No Challenges Reported	No problem at all None so far...	3	7.32
Poor Communication	... communication issues and poor communication.	2	4.88
Total		38	100

Table 15 shows the Challenges faced by Parishes' Accounting Staff in Implementing Accounting Practices. The results reveal eight significant categories of challenges, with Record-Keeping and Financial Reporting being the most frequently cited challenge, accounting for more than a quarter of all responses (F=11). This highlights a widespread issue in ensuring the accuracy and timeliness of financial documentation within parishes. Following closely is the challenge of Limited Resources and Training (F=8), reflecting both constraints in material resources and the lack of adequate training, which underscores the need for parishes to invest in staff development and provide the necessary tools for efficient accounting work. The challenges related to the Volunteer Nature of Work (F=6) and Lack of Accounting Systems/Processes (F=7) are also notable, stemming from reliance on unpaid volunteers who may lack the required expertise and the absence of structured financial systems to ensure consistency and accountability in financial practices. Administrative and Compliance Issues (F=6) reflect the complexities of managing parish finances within regulatory frameworks while ensuring adherence to accounting standards. A small portion of respondents (F=3) reported No Challenges, suggesting that some parishes may have successfully implemented systems or received adequate support from leadership, reducing strain on accounting staff. Additionally, Poor Communication (F=2) highlights further challenges that may impact the efficiency and effectiveness of financial management within the parishes.

The data suggests that parishes face significant challenges, particularly in Record-Keeping and Financial Reporting, indicating a need for improved accuracy and consistency in financial documentation. Many parishes struggle with manual or inconsistent financial record handling, which can lead to errors and delays. The lack of resources and inadequate training compound these difficulties, particularly in smaller parishes with limited access to modern tools or trained staff. The reliance on volunteer staff without structured systems is another contributing factor to the difficulties in implementing proper accounting practices. Volunteers, often unpaid, may lack the experience necessary to handle complex financial responsibilities. The following emphasizes the importance of implementing a formalized accounting system to ensure consistency, transparency, and ease in balancing financial reports. Putting in place a formal accounting system can have an impact on ensuring consistency, transparency, and easier financial reporting. A structured system would help parishes organize their financial processes, lower the chances of mistakes, and improve accountability. By enhancing their financial management practices, parishes can build trust within their communities, make better financial decisions, and more effectively support their mission.

This is supported by a study on the Manado Diocese in Indonesia, which found that implementing a formal accounting system significantly improved the accuracy of financial records and streamlined processes like balancing income and expenses. This underscores the need for structured accounting practices in parishes facing similar challenges (Lomboan et al., 2024). Pasiue and Maguate (2023) similarly identified challenges faced by educators in implementing Continuing Professional Development, particularly issues like time management and resource limitations. This parallels the struggles faced by parishes in managing financial records, where lack of training and resources hinders proper implementation of accounting practices. Just as educators in the study recognized that overcoming these challenges could bring significant benefits, addressing the gaps in parish accounting systems—through formalized structures and better training—could greatly improve financial reporting and record-keeping accuracy.

Conclusions

This research provides an in-depth understanding of the current state of accounting practices in parishes within the Diocese of Bayombong. The results reveals that the accounting staff exhibit a "high" level of awareness and implementation of accounting principles, essential for maintaining financial transparency and accountability. The study also finds no significant differences in these levels across demographic factors such as age, sex, education, and years of experience, indicating that all staff understand and practice fundamental accounting principles regardless of their backgrounds.

However, significant challenges persist despite this high level of awareness and implementation. Record-keeping and financial reporting issues are the most prevalent, as accurate records are vital for reliable financial management. Additionally, limited resources, lack of training, and the absence of standardized accounting systems hinder effective implementation. Many accounting staff members, often volunteers with limited financial management expertise, struggle with complex financial tasks due to inadequate tools, training, and experience. Administrative and compliance issues further complicate parish financial management. The lack of clear financial guidelines results in inconsistencies, while gaps in skills and experience among staff exacerbate these challenges. This contradiction

between perceived high awareness and the ongoing difficulties suggests that the staff may lack a comprehensive understanding of best accounting practices or benchmarks.

The study also acknowledges its limitations, including a focus on a single diocese, reliance on subjective self-reported data, and the exclusion of contextual factors like parish size and staff roles. These limitations may affect the generalizability of the findings. Future research should address these gaps by incorporating mixed methodologies, such as analyzing actual financial statements and conducting qualitative interviews. This would provide a more objective and comprehensive understanding of accounting practices in church settings. Despite these constraints, the study underscores the pressing need for formalized accounting systems within parishes to guide processes and ensure consistent financial management. Additionally, continuous training and resource investment are recommended to address identified challenges and improve the depth of awareness and implementation among accounting staff.

The research concludes that while the Diocese of Bayombong's accounting staff demonstrate commendable awareness and implementation of accounting practices, there is room for improvement in addressing challenges and standardizing processes. Future studies should explore these areas to ensure effective financial management and sustainability within parish environments.

Based on the research findings and conclusions, the following recommendations are proposed:

The Accounting Staff of Parishes could engage in continuous training programs that focus on connecting and bridging the gap between awareness and implementation of accounting practices. These training sessions could enhance their understanding and practical application of accounting principles, ultimately leading to improved financial management in their respective parishes. Additionally, the accounting staff could focus on improving their record-keeping and financial reporting skills, as these are fundamental for maintaining accurate and reliable financial information. Establishing a support network among parishes can be beneficial, allowing staff to share best practices, resources, and experiences. Encouraging collaboration and mentorship among staff members with varying levels of experience can also foster professional growth and increase overall competency in accounting practices.

The Clergy, Parishes and the Diocese of Bayombong could establish a standardized accounting system across all parishes to create a uniform framework for accounting practices. This system could lead to better record-keeping and greater financial transparency. Investment in necessary training and resources is vital to empower accounting staff to handle financial challenges effectively. Moreover, implementing regular monitoring and evaluation of accounting practices is crucial to ensure adherence to established standards and facilitate continuous improvement. Feedback mechanisms could be established to gather insights from accounting staff about the effectiveness of training and systems implemented. Additionally, addressing administrative and compliance issues by providing clear guidelines for financial management will help eliminate confusion and enhance overall operational efficiency.

Future Researchers are encouraged to investigate accounting practices in different contexts, particularly within religious organizations. A mixed-methods approach, incorporating both qualitative and quantitative data, could be considered to gain a deeper understanding of the challenges and successes related to accounting practices in parish settings. Future studies could also explore the accounting processes needed to create standardized systems that promote consistency and effectiveness across parishes. Additionally, future researchers could consider collecting data on factors such as the size of the church and the specific roles of staff involved in financial management, as these can significantly impact the effectiveness of accounting practices. Exploring how varying levels of financial resources among parishes affect the implementation of accounting practices could also provide valuable insights for improving financial management in church settings.

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