Bisnis, Jasa Dan Keuangan
Volume 2 Issue 1 (Juli, 2026)
ISSN: 3089-4166 (Online)

Strategies for Awareness and Implementation of Adventist Financial Management Software in Local Churches in Madagascar

Rolland Eugene Ralandison[1], Saban Gracel Salangsang[2]
Adventist University of the Philippines
2062102@aup.edu.ph[1], gssaban@aup.edu.ph[2]

Abstract
This study aims to examine strategies for awareness and implementation of Adventist Financial Management Software in local churches in Madagascar. Using a qualitative approach, the study collected data from 30 participants, including church treasurers, pastors, conference financial officers, IT personnel, and church members, through semi-structured interviews and document analysis. The findings reveal varying levels of awareness, with higher understanding among financial officers and lower awareness among general members, highlighting the importance of structured communication and training. The study also finds that the software contributes significantly to improving financial transparency, accountability, reporting accuracy, and operational efficiency. However, several challenges affect implementation, including limited technical capacity, inadequate infrastructure, resistance to change, insufficient training, and inconsistent leadership support. The results further indicate that leadership engagement and organizational support are critical in driving system adoption, while continuous training and capacity building enhance user competence and system sustainability. Effective strategies such as context-sensitive awareness programs, stakeholder involvement, integration into organizational processes, and ongoing monitoring are essential for successful implementation. The study concludes that while financial management software has strong potential to modernize church financial practices, its success depends on aligning technological, organizational, and human factors. It recommends strengthening training initiatives, enhancing leadership commitment, and improving infrastructure support. Future research should explore quantitative evaluations and comparative studies to further understand technology adoption in faith-based organizations.
Keywords: *Strategies; Management; Implementation; Adventist; Madagascar*

Introduction
The rapid advancement of digital technologies has transformed financial management practices across organizations, including business enterprises, public institutions, and non-profit organizations. Accounting Information Systems (AIS) and Enterprise Resource Planning (ERP) systems have become essential tools for improving financial transparency, accountability, operational efficiency, and decision-making by integrating financial information into a unified platform (Klaus et al., 2000; Athota, 2025). These systems reduce manual processing, improve reporting accuracy, and strengthen organizational governance. For faith-based organizations such as the Seventh-day Adventist Church, effective financial management is particularly important because financial stewardship directly influences organizational accountability, donor confidence, and institutional sustainability.

The Seventh-day Adventist Church has adopted standardized financial policies and reporting procedures to strengthen accountability throughout its global organizational structure. The implementation of Adventist Financial Management Software represents an important initiative to modernize financial operations and standardize reporting practices across local churches (Okon et al., 2021). In Madagascar, however, local churches operate under diverse organizational conditions characterized by differences in infrastructure, financial capacity, technological readiness, and administrative experience. These contextual differences create challenges in ensuring that financial management software is implemented consistently and effectively.

Previous studies have consistently demonstrated that ERP and AIS implementation improves financial reporting quality, internal control systems, operational efficiency, and managerial decision-making across corporate organizations, manufacturing industries, public institutions, and educational organizations (Esteves & Pastor, 2001; Booth et al., 2000; Shang & Seddon, 2002; Latif et al., 2025; Mensah et al., 2025). Research has further identified organizational readiness, leadership commitment, user training, communication, and system quality as critical success factors influencing implementation outcomes (Ngai et al., 2008; Ram et al., 2013; DeLone & McLean, 2003). These studies provide valuable insights into technology implementation but are primarily based on commercial organizations or government institutions where professional staffing, financial resources, and organizational structures differ substantially from those of religious organizations.

Despite these contributions, the existing literature reveals several important limitations. First, most previous studies have focused on evaluating the technical performance and organizational benefits of ERP or AIS implementation rather than examining how awareness is developed among users before and during implementation. Awareness is a critical prerequisite for successful technology adoption because users are more likely to accept and effectively utilize a system when they understand its purpose, benefits, and operational procedures. However, awareness-building strategies remain underexplored in the AIS and ERP literature, particularly within nonprofit and faith-based organizations.

Second, previous research has concentrated largely on corporate environments, manufacturing firms, higher education institutions, and public organizations, leaving limited empirical evidence regarding financial management software implementation in religious institutions. Existing studies involving the Seventh-day Adventist Church have primarily examined governance, financial accountability, or institutional management (Kisyeri & Kira, 2023; Okon et al., 2021), while providing little explanation of how local churches create awareness, address implementation barriers, and sustain the adoption of financial management software. Consequently, empirical knowledge regarding technology implementation within local Adventist churches remains limited.

Third, important contextual differences distinguish local churches from organizations examined in previous studies. Church financial management often depends on volunteer treasurers, part-time financial officers, varying levels of digital literacy, decentralized leadership structures, and limited technological infrastructure. These characteristics influence technology adoption in ways that cannot be fully explained by findings derived from commercial organizations. Studies conducted in Madagascar have identified resource limitations, institutional capacity constraints, and uneven technological development as continuing challenges affecting digital transformation (Eric et al., 2025; Emynorane et al., 2025). Nevertheless, no study has comprehensively examined how these contextual factors influence awareness and implementation of Adventist Financial Management Software within Malagasy local churches.

The literature also reveals a theoretical gap. Existing ERP and AIS research has primarily emphasized system quality, information quality, organizational readiness, and implementation success based on information systems and technology adoption models

(Ratna et al., 2026; Ngai et al., 2008). Comparatively little attention has been given to integrating technological factors with leadership engagement, organizational support, user awareness, and the stewardship principles that characterize faith-based organizations. Understanding these interacting dimensions is necessary to explain technology adoption within nonprofit religious institutions where organizational objectives differ from profit-oriented organizations.

The implementation of financial management software also involves technical and organizational challenges beyond system installation. Previous studies have reported that inadequate training, resistance to organizational change, limited technical competence, insufficient infrastructure, and ineffective communication frequently reduce implementation success (Nah et al., 2003; Umble et al., 2003; Parr & Shanks, 2000). These challenges become more significant in local churches where financial responsibilities are often performed by volunteers or individuals with limited technical backgrounds. Consequently, implementation requires not only technological readiness but also continuous organizational support, leadership commitment, effective communication, and sustained capacity building.

This study addresses these identified gaps by examining strategies for awareness and implementation of Adventist Financial Management Software in local churches in Madagascar. Unlike previous studies that primarily evaluate implementation outcomes or technical success factors, this research investigates how awareness, leadership support, organizational readiness, training, and contextual conditions collectively influence successful software implementation in a faith-based environment. The study therefore contributes to the literature in three ways. Empirically, it provides evidence from local Adventist churches in Madagascar, a setting that has received little scholarly attention. Theoretically, it extends AIS and ERP implementation literature by integrating organizational, technological, and stewardship perspectives in explaining technology adoption within religious organizations. Practically, it offers evidence-based recommendations that may guide church administrators, conference leaders, and policymakers in designing effective awareness programs and implementation strategies for financial management software in developing-country church settings.

Based on these considerations, this study aims to explore the strategies for awareness and implementation of Adventist Financial Management Software in local churches in Madagascar by identifying the factors that influence user awareness, implementation challenges, leadership support, organizational readiness, and sustainable technology adoption.

Methodology

This study used a qualitative case study approach to explore strategies for awareness and implementation of Adventist Financial Management Software in local Seventh-day Adventist churches in Madagascar. A qualitative design was selected because it enables an in-depth understanding of participants' experiences, perceptions, and contextual factors influencing software implementation within a faith-based organizational setting.

The study was conducted in selected local Seventh-day Adventist churches located in Antananarivo, Madagascar. These churches are nonprofit religious institutions operating under the administrative structure of the Seventh-day Adventist Church. The study focused on local churches because they represent the primary users of Adventist Financial Management Software and directly experience the practical challenges associated with its implementation.

Purposive sampling was used to select 30 participants who were directly involved in church financial management and software implementation. The participants were drawn exclusively from Seventh-day Adventist church institutions and consisted of local church treasurers, pastors, conference financial officers, IT support personnel, and church members involved in financial activities. Their inclusion ensured that multiple organizational perspectives were represented, ranging from policy implementation to operational system usage.

Data were collected through semi-structured interviews and document analysis. The interview guide focused on participants' awareness of the financial management software, implementation experiences, perceived benefits, challenges encountered, leadership support, and recommendations for improving adoption. Relevant organizational documents, including financial management guidelines and implementation materials, were also reviewed to complement the interview findings and strengthen data triangulation.

The collected data were analyzed using thematic analysis. Interview transcripts and documents were systematically coded, categorized, and interpreted to identify recurring themes related to awareness strategies, implementation practices, organizational support, and contextual challenges. Similar codes were grouped into broader themes that reflected the major findings of the study.

To enhance the credibility of the findings, several strategies were employed. Data triangulation was achieved by comparing information obtained from different participant groups and documentary sources. Member checking was conducted by allowing selected participants to verify the accuracy of the interview interpretations. Peer debriefing was also used to reduce researcher bias and improve analytical rigor, thereby strengthening the credibility, dependability, and confirmability of the study.

The following Figure 1 illustrates the overall qualitative research framework adopted in this study, including participant selection, data collection procedures, thematic data analysis, and strategies used to ensure the credibility and trustworthiness of the findings.

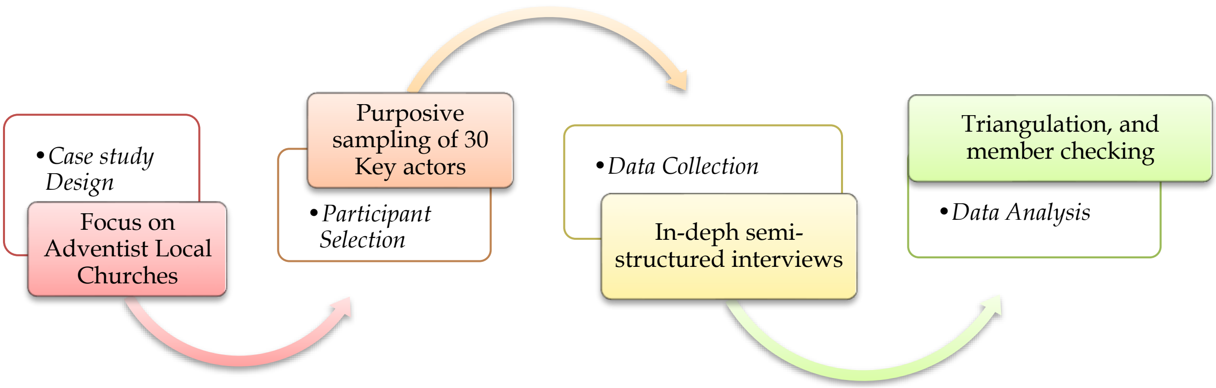

Figure 1. Methodological Framework and Data Analysis Flow

Results and Discussion

Level of Awareness of Financial Management Software

The findings reveal varying levels of awareness of Adventist Financial Management Software among church stakeholders, influenced largely by their roles and exposure to training. Table 1 summarizes the distribution of awareness levels across different participant groups.

Table 1. Level of Awareness by Participant Role

Participant Group	High Awareness	Moderate Awareness	Low Awareness
Church Treasurers	8	2	0
Pastors	5	3	2
Conference Financial Officers	6	1	0
IT Support Personnel	3	1	0
Church Members	1	3	5

The data indicate that church treasurers and conference financial officers demonstrate the highest levels of awareness, reflecting their direct involvement in financial management processes and system usage. IT support personnel also show high awareness due to their technical responsibilities. Pastors exhibit moderate to high awareness, although some report limited engagement with the software's operational aspects. Church members, on the other hand, display predominantly low awareness, suggesting limited exposure to financial systems and minimal involvement in administrative processes. These differences highlight the role-based nature of awareness and suggest that access to information and training significantly shapes understanding.

Further analysis shows that awareness is strongly linked to prior training and communication channels. Participants who attended formal training sessions or workshops reported higher confidence in understanding the system's purpose and functions. In contrast, those who relied on informal communication or peer explanations often demonstrated partial or fragmented knowledge. This pattern underscores the importance of structured awareness programs in facilitating effective adoption. Similar observations have been noted in studies on accounting information systems, where user knowledge and training significantly influence system acceptance and usage (Mensah et al., 2025; Zaçe & Shuli, 2025; Athota, 2025). Awareness is not merely a function of system availability but is closely tied to organizational efforts in knowledge dissemination and capacity building.

The findings also reveal that communication strategies within the church structure play a crucial role in shaping awareness levels. Participants from churches with active leadership support and regular financial briefings reported higher awareness compared to those in less engaged environments. This aligns with the broader literature on ERP and AIS implementation, which emphasizes the importance of organizational communication and stakeholder involvement in successful system adoption (Nah et al., 2001; Ram et al., 2013). Limited awareness among general church members may also affect transparency perceptions, as understanding financial systems contributes to trust in financial reporting processes.

From a theoretical perspective, the results can be interpreted through the lens of information systems success models, which highlight the role of user knowledge and system understanding in determining usage and effectiveness (Shang & Seddon, 2002; Abdullah et al., 2026). High awareness among key financial actors supports effective system utilization and enhances financial accountability. Low awareness among broader stakeholders suggests the need for inclusive awareness strategies that extend beyond core users. Strengthening awareness across all levels of the church is essential for maximizing the benefits of financial management software and ensuring its sustainable implementation within the local context of Madagascar.

Perceived Benefits for Financial Transparency and Efficiency

The findings indicate that the adoption of Adventist Financial Management Software has contributed significantly to improving financial transparency and operational efficiency within local churches. Participants consistently reported that the system enhances accountability by providing clear and traceable financial records, reducing the likelihood of errors and mismanagement. The software enables timely recording of transactions, automated report generation, and standardized financial procedures, which collectively strengthen internal controls. Table 2 presents the perceived benefits as reported by the informants.

Table 2. Perceived Benefits of Financial Management Software

Benefit Category	Number of Informants (n=30)
Improved financial transparency	25
Increased reporting accuracy	23
Enhanced efficiency in record-keeping	21
Strengthened accountability	24
Better decision-making support	18

The table shows that the majority of informants recognize improved financial transparency and accountability as the most significant benefits. Participants explained that the system allows church leaders and members to access clearer financial reports, fostering trust and openness. Reporting accuracy is also highly rated, with many respondents noting a reduction in manual errors previously associated with paper-based systems. Efficiency gains are evident in faster data entry and automated calculations, which reduce workload and save time for treasurers and financial officers. These findings suggest that the software plays a crucial role in modernizing financial practices and aligning them with standardized procedures.

The qualitative data further reveal that improved transparency has a direct impact on trust within the church community. Participants emphasized that accurate and timely financial reporting enhances confidence among members, particularly donors who expect responsible stewardship of church resources. The system's ability to generate consistent and verifiable reports supports better financial oversight and decision-making. These findings are consistent with existing literature on accounting information systems, which highlights their role in improving data accuracy, transparency, and organizational efficiency (Booth et al., 2000; Shang & Seddon, 2002; Sangster et al., 2009). The integration of financial processes within a single system reduces fragmentation and enables more reliable financial management.

In addition, the results demonstrate that the software supports strategic decision-making by providing relevant and up-to-date financial information. Church leaders reported that access to organized financial data allows them to plan budgets, monitor expenditures, and allocate resources more effectively. This aligns with studies indicating that AIS and ERP systems enhance managerial decision-making by improving information quality and accessibility (Athota, 2025; Yoshikuni & Dwivedi, 2023; Ratna et al., 2025). Improved efficiency in financial operations also reduces administrative burdens, allowing church leaders to focus more on mission-related activities rather than routine financial tasks.

From a theoretical perspective, the perceived benefits align with the Information Systems Success Model, which emphasizes the importance of system quality and information quality in achieving user satisfaction and organizational impact (DeLone & McLean, 2003; Zaçe & Shuli, 2025; Latif et al., 2025). High-quality financial information generated by the software contributes to better transparency and accountability outcomes. The findings suggest that when properly implemented, financial management software can serve as a critical tool for strengthening governance and operational effectiveness in local churches.

Challenges in Implementation

Challenges in implementing Adventist Financial Management Software are evident across technical, organizational, and contextual dimensions. The first major challenge concerns the limited technical capacity and user competence among local church personnel. Many participants demonstrated difficulties in operating the system effectively, including entering financial data, generating reports, and utilizing key software functions. These limitations affected the accuracy of data entry and reduced the overall effectiveness of system utilization. The findings support previous research indicating that user competence is a fundamental determinant of Accounting Information System (AIS) success because insufficient technical knowledge prevents users from fully utilizing system capabilities (Mensah et al., 2025). Within local churches, where financial responsibilities are often carried out by volunteers or individuals with varying levels of digital literacy, limited technical competence significantly constrains successful software implementation.

The second major challenge relates to infrastructure limitations and data management practices. Participants reported unstable internet connectivity, unreliable electricity, and inadequate access to computers and other technological devices, all of which disrupted consistent system usage and reduced confidence in digital financial management.

These findings are consistent with studies describing structural and technological disparities in decentralized governance systems in Madagascar (Emynorane et al., 2025). Participants also experienced difficulties associated with data migration, incomplete financial records, and inconsistent data entry procedures. Such problems reduced the quality and reliability of financial information generated by the software. According to DeLone and McLean (2003), high-quality information is essential for system effectiveness because poor data quality undermines user trust and organizational decision-making. These findings suggest that improving technological infrastructure must be accompanied by standardized data management procedures to maximize software effectiveness.

The third major challenge involves resistance to organizational change. Several participants explained that some church leaders and members preferred traditional manual bookkeeping methods because they were already familiar with existing procedures and perceived them as simpler and more reliable. This reluctance slowed the transition from manual to digital financial management and resulted in inconsistent software adoption across local churches. Similar findings have been reported in ERP implementation studies, which identify resistance to change as one of the most significant organizational barriers when users are inadequately prepared for new systems (Nah et al., 2001). The findings indicate that software implementation represents not only a technological transition but also an organizational and cultural change that requires effective communication, awareness-building, and stakeholder engagement to increase user acceptance.

The fourth major challenge concerns inconsistent leadership support and insufficient continuous training. Although several participants received initial training before system implementation, many considered the training inadequate for developing long-term competence, particularly when system updates or operational problems occurred. Continuous capacity building is therefore essential for maintaining users' confidence and ensuring effective software utilization. This finding is consistent with Umble et al. (2003), who identified continuous training as a critical success factor in ERP implementation. Leadership support also varied considerably among local churches. Participants noted that implementation was more successful when pastors, treasurers, and conference leaders actively encouraged software use, monitored compliance, and allocated necessary resources. Conversely, limited leadership involvement weakened user motivation and organizational commitment to system adoption. This finding supports Ram et al. (2013), who argued that leadership commitment reinforces organizational priorities, facilitates resource allocation, and encourages user participation throughout the implementation process.

These findings demonstrate that successful implementation of Adventist Financial Management Software extends beyond technological deployment. Sustainable adoption depends on strengthening user competence, improving technological infrastructure and data management, reducing organizational resistance to change, and maintaining strong leadership commitment supported by continuous capacity-building initiatives. Addressing these four interconnected challenges will significantly improve the effectiveness and long-term sustainability of financial management software implementation in local Seventh-day Adventist churches in Madagascar.

Role of Leadership and Organizational Support

Leadership engagement significantly influences how Adventist Financial Management Software is adopted and utilized within local churches. The results show that when church leaders, especially pastors and treasurers, take an active role in promoting and using the system, implementation becomes more effective and consistent. Their involvement signals the importance of the system to other users and creates a sense of responsibility toward proper financial management practices. This supports the view that strong top management commitment is essential for successful ERP implementation, as it drives both acceptance and sustained usage (Nah et al., 2001). In churches where leaders actively guide the process, users tend to be more confident and willing to engage with the system.

Organizational support mechanisms also play a critical role in shaping user behavior and system effectiveness. The findings indicate that churches with structured communication, regular financial updates, and clear procedural guidelines experience fewer implementation challenges. These organizational practices help users understand their roles and reduce uncertainty about system use. Effective communication fosters a shared understanding of the system's purpose, which improves user acceptance and participation. This observation is consistent with studies emphasizing that organizational readiness and communication significantly affect ERP adoption outcomes (Ngai et al., 2008). When support structures are present, users are better equipped to integrate the system into their daily financial activities.

Leadership involvement further contributes to strengthening accountability within church financial management. Participants noted that leaders who regularly review reports and enforce compliance with financial procedures help ensure that the system is used properly. This active oversight promotes transparency and reinforces ethical financial practices, which are essential in faith-based organizations. Strong governance supported by leadership has been associated with improved financial stability in Adventist institutions (Kisyeri & Kira, 2023). In this context, leadership not only facilitates implementation but also enhances the broader governance framework through consistent monitoring and guidance.

Variations in leadership commitment, however, create differences in implementation outcomes across churches. In settings where leaders are less engaged or lack adequate understanding of the system, users often experience uncertainty and reduced motivation. This leads to inconsistent system usage and, in some cases, partial reliance on manual processes. Limited leadership support weakens organizational discipline and slows the transition to digital financial management. Such challenges reflect the broader finding that insufficient leadership involvement can undermine ERP implementation success and reduce system effectiveness (Ram et al., 2013).

Training and Capacity Building Needs

Training and capacity building emerged as critical factors influencing the effective implementation of Adventist Financial Management Software in local churches. The results show that users who received structured and practical training demonstrated higher confidence and competence in using the system. In contrast, those with limited or one-time training often struggled with basic operations such as data entry, report generation, and system navigation. This indicates that training is not only necessary for initial adoption but also for ensuring sustained and effective usage. The importance of user knowledge in improving system utilization is widely emphasized in studies on accounting information systems (Mensah et al., 2025).

The findings further suggest that the quality and relevance of training significantly affect learning outcomes. Participants noted that some training sessions were too technical, brief, or not adapted to their level of digital literacy. As a result, users found it difficult to translate theoretical knowledge into practical application. Effective capacity building therefore requires training programs that are context-specific, user-friendly, and tailored to the needs of different participant groups. For example, training should be organized in progressive stages, beginning with basic system navigation and data entry before introducing advanced reporting and financial analysis functions. Practical workshops using real church financial records and hands-on exercises should be prioritized over lecture-based instruction to enable participants to apply the software in their daily responsibilities. In addition, separate training modules may be developed for church treasurers, pastors, conference financial officers, and IT personnel according to their respective roles and responsibilities. This approach aligns with the view that successful ERP implementation depends on aligning training strategies with user capabilities and organizational context (Umble et al., 2003).

Continuous training and follow-up support are also essential for long-term system sustainability. The results indicate that users often encounter challenges after initial training, particularly when dealing with system updates or complex financial tasks. In the absence of ongoing support, these challenges can lead to frustration and reduced system usage. Continuous capacity building, including refresher courses and on-demand assistance, helps users adapt to evolving system requirements and reinforces their skills over time. A practical approach is to establish periodic refresher training every six to twelve months, accompanied by mentoring from experienced conference financial officers or designated IT support personnel. Churches may also develop user manuals, video tutorials, frequently asked questions, and online communication groups where users can seek immediate technical assistance and exchange practical experiences. This reflects broader evidence that ongoing support is a key component of successful system implementation and user satisfaction (DeLone & McLean, 2003).

In addition, capacity building should extend beyond technical skills to include awareness of the system's strategic value. Participants who understood the broader benefits of the software such as improved transparency and accountability were more motivated to learn and use it effectively. Training programs that integrate both technical instruction and conceptual understanding can enhance user engagement and commitment. This may be achieved by incorporating sessions that demonstrate how the software improves financial transparency, supports stewardship, facilitates accurate reporting, and strengthens accountability to church members and donors. Presenting practical case examples and success stories from churches that have successfully implemented the software may also increase user motivation and acceptance. The role of training in strengthening decision-making and organizational performance has been highlighted in studies on AIS and emerging technologies (Yoshikuni & Dwivedi, 2023). By linking system use to organizational goals, training becomes a tool for both skill development and mindset transformation.

The findings also highlight disparities in training access across different churches, particularly between urban and rural areas. Churches with better access to training resources and support networks demonstrated higher levels of system competence, while those in remote areas faced greater challenges. To reduce these disparities, church administrators should adopt decentralized training strategies by organizing regional workshops, implementing train-the-trainer programs in which experienced users mentor neighboring churches, and providing hybrid learning opportunities that combine face-to-face instruction with online training materials. Such approaches would allow remote churches to receive continuous support while minimizing travel costs and resource constraints. Addressing these gaps is essential for achieving consistent implementation outcomes across all local churches and maximizing the overall impact of the financial management system.

Strategies for Effective Awareness and Implementation

Effective awareness and implementation strategies are essential for ensuring that Adventist Financial Management Software is successfully adopted across local churches. The results indicate that structured awareness initiatives, such as workshops, seminars, and financial briefings, play a key role in increasing user understanding and acceptance of the system. Participants who were exposed to clear and consistent communication about the purpose and benefits of the software showed greater willingness to adopt it. Awareness is not only about introducing the system but also about shaping positive perceptions and reducing uncertainty. This supports the view that communication and change management are critical components of successful ERP implementation (Nah et al., 2003).

The findings also highlight the importance of tailoring awareness strategies to the local context. Churches vary in terms of language, educational background, and technological exposure, which means that a one-size-fits-all approach is often ineffective. Awareness programs that use simple language, practical demonstrations, and culturally relevant examples tend to be more effective in engaging users. Context-sensitive approaches help bridge the gap between technological complexity and user understanding. This aligns with research emphasizing that ERP adoption strategies must be adapted to organizational and environmental conditions to achieve better outcomes (Ngai et al., 2008).

Collaboration and stakeholder involvement emerged as another important strategy for effective implementation. The results show that churches that involved multiple stakeholders such as treasurers, pastors, and IT personnel in the implementation process experienced smoother transitions. This inclusive approach encourages shared responsibility and enhances collective commitment to the system. User involvement has been identified as a key factor in improving system acceptance and reducing resistance during implementation (Ram et al., 2013). When stakeholders feel included, they are more likely to support and sustain the system over time.

Another critical strategy involves integrating the software into existing organizational processes and policies. Churches that aligned the system with their financial procedures and reporting structures achieved more consistent usage. Embedding the software into routine activities ensures that it becomes part of daily operations rather than an optional tool. This reflects the understanding that ERP systems deliver greater value when they are fully integrated into organizational workflows (Parr & Shanks, 2000). Such integration also reduces the likelihood of reverting to manual systems.

Finally, continuous monitoring and feedback mechanisms are necessary to sustain awareness and improve implementation outcomes. The results indicate that churches that regularly evaluate system usage and gather user feedback are better able to identify challenges and make necessary adjustments. Feedback loops create opportunities for learning and improvement, ensuring that the system evolves alongside user needs. Continuous evaluation also reinforces accountability and encourages consistent engagement with the software. This approach is supported by the broader literature, which highlights the importance of post-implementation evaluation in achieving long-term system success (DeLone & McLean, 2003).

Conclusion

This study demonstrates that the implementation of Adventist Financial Management Software in local churches in Madagascar is shaped by interconnected factors including awareness, leadership support, training, and contextual challenges. While the system significantly enhances financial transparency, accountability, and efficiency, its effectiveness depends largely on user competence, infrastructure readiness, and organizational commitment. Limited technical skills, inadequate resources, and resistance to change continue to hinder full adoption, whereas strong leadership and structured support systems facilitate successful implementation. Based on these findings, it is recommended that church administrations invest in continuous, context-specific training programs, strengthen leadership involvement, and develop inclusive awareness strategies that reach all stakeholders, including ordinary church members. Improving infrastructure and providing ongoing technical support are also essential for sustainability. Furthermore, future studies should explore quantitative assessments of system performance and user satisfaction, as well as comparative analyses across different regions or denominations to deepen understanding of technology adoption in faith-based organizations.

References

Abdullah, M. T., Syaputra, M. F., & Emynorane, R. H. (2026). Institutional Capacity and the Local Governance Gap: Explaining the Limited Effectiveness of Affirmative Policies in Papua. *Publisia: Jurnal Ilmu Administrasi Publik*, 11(1), 96–110.

https://doi.org/10.26905/pjiap.v11i1.16488
Athota, S. R. (2025). Accounting information systems and ERP: An assessment of current and future challenges in big data management. *International Journal of Computer Engineering and Technology*, 16(1), 3684–3702. https://doi.org/10.34218/IJCET_16_01_254
Booth, P., Matolcsy, Z., & Wieder, B. (2000). The impacts of enterprise resource planning systems on accounting practice. *Australian Accounting Review*, 10(22), 4–18. https://doi.org/10.1111/j.1835-2561.2000.tb00066.x
DeLone, W. H., & McLean, E. R. (2003). The DeLone and McLean model of IS success. *Journal of Management Information Systems*, 19(4), 9–30. https://doi.org/10.1080/07421222.2003.11045748
Emynorane, R. H., Arrive, J. T., Bien-Aimé, W. D., & Augustin, R. S. (2025). Decentralization and its Impact on Governance and Political Accountability in Madagascar. *Journal of Administration, Governance, and Political Issues*, 2(1), 97–108. https://doi.org/10.47134/jagpi.v2i1.3949
Eric, R. R., Arrive, J. T., & Emynorane, R. H., & Bien-Aimé, W. D. (2025). The Role of Technology in School Resource Management: A Study on Public Elementary Schools in Madagascar. *Jurnal Ilmiah Pendas: Primary Education Journal*, 6(2), 1-8. https://doi.org/10.29303/ec3fgr67
Esteves, J., & Pastor, J. (2001). Enterprise resource planning systems research: An annotated bibliography. *Communications of the AIS*, 7(8), 1–52. https://doi.org/10.17705/1CAIS.00708
Kisyeri, D. M. ., & Kira, A. R. (2023). Seventh-day Adventist church corporate governance and educational institutions' financial stability in Tanzania. *Asian Journal of Social Sciences and Management Studies*, 10(2), 52–57. https://doi.org/10.20448/ajssms.v10i2.4690
Klaus, H., Rosemann, M. & Gable, G.G. (2000). What is ERP?. *Information Systems Frontie*rs, 2, 141–162. https://doi.org/10.1023/A:1026543906354
Latif, S., Salleh, S. I. M., Ahmad, B., & Saif, F. (2025). ERP adoption and strengthening of management accounting and controls at a manufacturing SME: A case study approach. *Global Business Review*. https://doi.org/10.1177/22779779251349974
Mensah, E. A., Yuorkuu, C. A., & Ansah, M. F. (2025). Adoption of accounting information systems and AI integration in small-scale enterprises. *International Journal of Research and Innovation in Social Science*, 9(10), 1514–1532. https://doi.org/10.47772/IJRISS.2025.910000129
Nah, F. F.-H., Lau, J. L.-S., & Kuang, J. (2001). Critical factors for successful ERP implementation. *Business Process Management Journal*, 7(3), 285–296. https://doi.org/10.1108/14637150110392782
Nah, F. F.-H., Zuckweiler, K. M., & Lau, J. L.-S. (2003). ERP implementation: CIO perspectives. *International Journal of Human-Computer Interaction*, 16(1), 5–22. https://doi.org/10.1207/S15327590IJHC1601_2
Ngai, E. W. T., Law, C. C. H., & Wat, F. K. T. (2008). Examining ERP adoption success factors. *Computers in Industry*, 59(6), 548–564. https://doi.org/10.1016/j.compind.2007.12.001
Okon, E. E., Otuza, C. E., & Dada, S. O. (2021). Effect Of Human Resource In Accounting Information System On Management Decision-Making In Seventh-Day Adventist Institutions In Eastern Nigeria. *Advances in Social Sciences Research Journal*, 8(6), 117–129. https://doi.org/10.14738/assrj.86.9876
Parr, A. N., & Shanks, G. (2000). A model of ERP project implementation. *Journal of Information Technology*, 15(4), 289–303. https://doi.org/10.1080/02683960010009051
Ram, J., Corkindale, D., & Wu, M.-L. (2013). Implementation critical success factors (CSFs) for ERP: Do they contribute to implementation success and post-implementation performance? *International Journal of Production Economics*, 144(1), 157–174.

https://doi.org/10.1016/j.ijpe.2013.01.032
Ratna, H. E., Akbar, M., Mau, M., & Emynorane, R. H. (2026). Integrating Career Orientation into High School Education: Preparing Students for Lifelong Success. *International Journal of Research and Community Empowerment*, 4(1), 50–58. https://doi.org/10.58706/ijorce.v4n1.p50-58
Ratna, H. E., Sadik, A., Meirling, A., Lewa, I., & Indarwati, I. (2025). Effective Classroom Administration and Management Strategies: A Case Study from Esperanto Milenaka High School, Madagascar. *JOELS: Journal of Election and Leadership*, 6(1), 1-8. https://doi.org/10.31849/joels.v6i1.21813
Sangster, A., Leech, S. A., & Grabski, S. (2009). ERP implementations and their impact upon management accountants. *Journal of Information Systems and Technology Management*, 6(2), 125–142. https://doi.org/10.4301/S1807-17752009000200001
Shang, S., & Seddon, P. B. (2002). Assessing ERP benefits. *Information Systems Journal*, 12(4), 271–299. https://doi.org/10.1046/j.1365-2575.2002.00132.x
Umble, E. J., Haft, R. R., & Umble, M. M. (2003). ERP implementation procedures. *European Journal of Operational Research*, 146(2), 241–257. https://doi.org/10.1016/S0377-2217(02)00547-7
Yoshikuni, A. C., & Dwivedi, R. (2023). Role of emerging technologies in accounting information systems for achieving strategic flexibility. *Global Journal of Flexible Systems Management*, 24, 199–218. https://doi.org/10.1007/s40171-022-00334-9
Zaçe, V., & Shuli, I. (2025). Accounting information systems implementation: A literature review. *European Journal of Business and Management Research*, 10(5), 90–95. https://doi.org/10.24018/ejbmr.2025.10.5.2803