

G467 Finance, Governance and Administration

3 credits. Prerequisites: first year of studies.

■ Online Video

September 15 – December 19, 2025 Fall 2025 Rev. Dr. Frank Jeske fjeske@horizon.edu

"In his grace, God has given us different gifts for doing certain things well...If your gift is to lead, do it diligently." – Romans 12:6, 9

Course Goals

Course Description

Charitable organizations of any size are responsible to develop and maintain effective systems of operations. In this foundational course, students will learn about and practice the basic principles and tools for effective church and non-profit finance, governance, and administration.

Relationship to Horizon and MCS's Missions

This course prepares students for competent Christian and Pentecostal leadership by teaching them to assess the financial health and operations in a local church, deliver proper preparation and guidance to formal organizational meetings, and manage an effective administrative cycle for a small business office environment. These abilities are essential to pastoral and ministry leadership in a variety of settings.

Core Competencies and Learning Outcomes

To demonstrate competency in Leadership and Administration, students will:

- 1. Identify the principles of fiduciary responsibility and evaluate the flow of financial operations in a ministry setting (risk management, handling offerings, deposits, purchasing, payments, etc.). (finance)
 - Assessment: Quiz: Financial Key Terms and Related Statements
- 2. Practice basic financial management and oversight (budgeting, reading balance sheets, etc.). (finance)
 - Assessment: Quiz: Financial Key Terms and Related Statements, Church Financial Report Analysis, Sample Budget

- 3. Distinguish structures of authority and submission in a local church (e.g., constitution, board, pastor, staff, membership, congregation), regional, and national relationships. (governance)
 - Assessment: Reading Response Essay, Quiz: Governance Key Terms and Relationship to Authorities, Independent Field Trip
- 4. Prepare official documentation for organizational meetings (e.g., board and/or congregational meetings) and practice parliamentary procedure. (governance)
 - Assessment: Quiz: Governance Key Terms and Relationship to Authorities, Mock Board Meeting, Meeting Agenda Package
- 5. Plan for basic management and administrative principles for effective ministry (e.g., staffing, job descriptions, supervising, evaluating, policies, and procedures). (administration)
 - Assessment: Quiz: Administrative Key Terms, Reading Response Essay, Independent Field Trip, Administrative Plan

Course Work

Required Readings

Robert, Henry M. III, et al. *Robert's Rules of Order Newly Revised in Brief.* 3rd edition. New York: Public Affairs, 2020. ISBN: 978-1541797703. DTL: https://thedtl.on.worldcat.org/oclc/1192973323

Welch, Robert H. *Church Administration: Creating Efficiency for Effective Ministry*. 2nd edition. Nashville: B&H Academic, 2011. ISBN: 978-1433673771.

DTL: https://thedtl.on.worldcat.org/oclc/707250151

Additional course readings are available on Populi. You will need to use Microsoft Excel or Google spreadsheets to access the spreadsheet templates in the budgeting section.

**While students have the benefit of accessing their textbooks online through the <u>Digital Theological Library</u>, they will not have access to the Digital Theological Library upon graduation. Therefore, we encourage students to purchase select textbooks to build their personal library.

Course Assignments and Activities

1. Schedule Meetings

For this course, students will be required to attend two board meetings: one at their church and one at a different ministry organization (preferably not a church). (See assignments #9 and #10.) Students will also be required to interview the board chairperson at the non-church organization.

Although these assignments are not due until later in the course, students are strongly encouraged to contact their church and another organization as soon as possible to confirm their attendance at the board meetings and their interview of the board chairperson (at the non-church organization).

Board meetings often involve the discussion of confidential material. When contacting your church and the additional organization, provide them with a copy of the Confidentiality Agreement (available on Populi under Lessons) and confirm that you will abide by this. If your church will not permit you to attend a board meeting, contact your instructor to determine a suitable substitute. If the second organization will not permit you to attend a board meeting, conduct the interview only.

Post a comment under the "Schedule Meetings" assignment on Populi to confirm:

- The name of your church and the date you will attend a board meeting.
- The name of the additional organization and the date you will attend a board meeting.
- **Due date to confirm meeting schedule on Populi:** September 27.
- Due date to complete the board meetings, interview, and affiliated assignments (see Assignment #9 and 10 below): December 6.

2. Reading Response Essay – 10%

The purpose of these readings is to familiarize students with key concepts, roles, and terminology inherent to matters involving governance and administration. It will be important to understand these concepts, roles, and terminology before watching the lecture videos. Please read the following portions of your textbooks:

- Governance:
 - i. 8 Church Board Responsibilities (available on Populi)
 - ii. Robert's Rules of Order textbook:
 - 1. Chapters 1-3 Introduction to Governance
 - 2. Chapter 15 President or Vice-President
 - 3. Chapter 16 Secretary; read only sections A, B, C, & D (pages 145-148)
 - 4. Chapter 17 Treasurer; read only section A (page 156)
 - 5. Chapter 18 Board Member
- Administration
 - i. Welch's *Church Administration* textbook:
 - 1. Chapter 1: "A Biblical Foundation for Organization" (pp. 1-5); "Administration Defined Chapter Review" (pp. 12-20)
 - 2. Chapter 2: "Basics of Administration" (pp. 21-47)

Based on your pre-module readings, write 2 pages (1 page per question) in response to the following questions:

- 1) Why do boards exist and why are there rules governing board and organizational function?
- 2) Why is administrative work vital for the proper biblical (i.e., use of spiritual gifts; practice of faithful stewardship) and everyday functioning of a local church?

Be sure to mention key concepts, roles, and terminology in your responses. Please cite these sources: 8 Church Board Responsibilities, *Robert's Rules of Order* textbook, and *Church Administration* textbook. Follow the Horizon & MCS Format Guide. Include a bibliography.

- Related learning outcomes: #3, 5.
- Assignment length: 2 pages (1 page per question).
- **Due date:** September 20.

3. Lecture Videos & Reports – pass/fail

In order to pass the course, students are required to "attend" all video lectures and to discuss them via Padlet. In each Padlet report, students will: 1) confirm they have watched the required lectures, 2) summarize one thing they learned from the lectures that will help them reach the course learning outcomes, and 3) explain at least one question they had after watching the class videos. Students are welcome to add an additional comment or two. This assignment will be considered complete or incomplete based on whether all Padlet reports have been completed and whether the reports demonstrate thoughtful engagement with the lecture content.

Lecture video recordings are housed on Horizon & MCS's Video Centre. The link and password will be placed on Populi, on the Syllabus tab, under the list of Links in the right column.

You can find instructions on how to use Padlet in the "Padlet Instructions" lesson on Populi.

- **Assignment length:** 26 hours total.
- Due dates:
 - o Day 1 Lecture Videos: September 27.
 - o Day 2 Lecture Videos: October 4.
 - o Day 3 Lecture Videos: October 11.
 - o Day 4 Lecture Videos: October 18.
 - o Day 5 Lecture Videos: November 8.

4. *Readings* #1, #2, and #3 – formative

The purpose of these readings is to familiarize students with key concepts, roles, and terminology inherent to matters involving finance. Read the following portions of your textbooks and designated articles available on Populi:

- Reading #1: Before watching the Day 2 Lecture Videos, complete Reading #1 and post a comment on Populi confirming that you have completed the readings.
 - o The following portions from Welch's Church Administration textbook.
 - Chapter 3
 - "The Constitution and Bylaws Incorporation" (pp. 52-57)
 - "Policies and Procedures (pp. 58 to 63)
 - Chapter 4
 - "Organizing the Church Types of Polity" (pp. 66-69)
 - "The Church Staff Plan" (pp.76-84)
 - Chapter 5
 - "Administering Personnel Resources Concepts for Personnel Management" (pp.105 & 106)
 - "Employment The Work Environment" (pp.111-125)
 - "App. Work Environment" (pp.128-132)
 - "Performance of Work Developing a Personnel Evaluation System" (pp.145-149)
 - o Due date: October 4.
- Reading #2: Before watching the Day 3 Lecture Videos, complete Reading #2 and post a comment on Populi confirming that you have completed the readings:
 - o DeKruyter, Overseeing Church Finances (available on Populi).

- o Internal Controls Checklist Do not memorize these; just skim them over. Pay closer attention to the two-person rule and how it applies to the cash receipts process and the disbursements of funds in Welch's book (available on Populi).
- o Due date: October 11.
- **Reading #3:** Before watching the **Day 4 Lecture Videos**, complete Reading #3 and post a comment on Populi confirming that you have completed the readings:
 - A Guide to Financial Statements for Not-for-Profit Organizations: Questions for Directors to Ask (pp. 1-14) (available on Populi).
 - o **Due date:** October 18.

5. *Quizzes* – 15%

Students will complete three open-book quizzes that reinforce comprehension of key concepts, roles, and terminology. This knowledge will also prepare students for some of the assignments.

- Related learning outcomes: #1, 2, 3, 4, 5.
- Assignment length: Approximately 1 hour per quiz.
- Due dates:
 - o Administrative Key Terms Quiz: Oct 4 (after watching Day 2 Lecture Videos).
 - Financial Key Terms and Related Statements Quiz: Oct 18 (after watching Day 3 & 4 Lecture Videos).
 - o Governance Key Terms and Relationship to Authorities Quiz: Nov 8 (after watching Day 5 Lecture Videos).

6. Church Financial Report Analysis – 10%

Review, evaluate, and comment on a church financial report and the annual budget process. Students will be able to evaluate a local church's historical spending against budget and plan their year's spending accordingly. Using appropriate budgeting methods, students will be able to use the concepts of fixed cost/overhead expenditure, salaries and benefits, programming expenditures, and capital items on financial statements. They will be able to document the relationship of spending to the budgeting cycle. Follow the Horizon & MCS Format Guide.

- Related learning outcome: #2.
- Assignment length: 4 pages (3-page paper and 1 page spreadsheet).
- **Due date**: November 1.

7. *Meeting Agenda Package* – 10%

Students will design and assemble a formal board meeting package that consists of an agenda and documents relating to the agenda (minutes of previous meeting, financial report, ministry dashboard and other reports relating to agenda items). The learning objective is to prepare for effective leadership of formal meetings and provide the required documentation of the proceedings. A template for this assignment is available under Lessons on Populi.

The students will be assessed on the package's organization, the inclusion of all required elements, the inclusion of governance and/or operational points, the minutes from the last meeting, and their explanation of financial reports.

- Related learning outcome: #4.
- Assignment length: 4-5 pages.
- **Due date:** November 8.

8. Sample Budget – 10%

The student will create a budget for a young adult ministry retreat based on 40 registrants using the template provided in class. More details will be provided in class. You will need to demonstrate the correct procedures for budgeting for this event by making a clear, realistic, and organized budget. Your supporting notes should show that the budget will work and indicate whether there is an excess or a deficit.

• Related learning outcome: #2.

• Assignment length: 1 spreadsheet and 1 page of supporting notes.

• **Due date:** November 15.

9. *Church Board Meeting* – 10%

Students will be required to attend a board meeting at their church. (See assignment #1 regarding scheduling the meeting.) Board meetings often involve the discussion of confidential material. Be sure to provide the board chairperson with the Confidentiality Agreement (available on Populi under Lessons) and abide by this agreement. If your church will not permit you to attend a board meeting, contact your instructor to determine a suitable substitute.

After the board meeting, submit a 5-minute report on Padlet discussing whether Robert's Rules of Order were followed, the board's attention to proper parliamentary procedure, their attention to the role(s) they are assigned to, and your own understanding of the processes and roles involved with a board meeting.

Note: This assignment is intended to supplement the Mock Board Meeting in the Day 5 Lecture Video, in which the students enacted a simulated board meeting to practice parliamentary procedure. Since the current online video course lacks opportunity for students to participate in a simulated board meeting, students will attend a real board meeting at their church instead. Students should still watch the Mock Board Meeting in the Day 5 Lecture Video.

• Related learning outcome: #4.

• Assignment length: N/A.

• **Due date**: December 6.

10. Board Meeting & Interview – 10%

Make arrangements to attend a board meeting and interview the board chairperson at a ministry organization (preferably not a church) in your community. (See assignment #1 regarding scheduling the meeting.) Board meetings often involve the discussion of confidential material. Be sure to provide the board chairperson with the Confidentiality Agreement (available on Populi under Lessons) and abide by this agreement. If the organization will not permit you to attend a board meeting, conduct the interview only. For the interview, use the *Part 1: Interview Questions* on the document "Board Meeting and Interview Guidelines," available under Lessons on Populi.

Following the board meeting (if permitted) and interview, write a 3-4-page paper answering the questions indicated on Part 2: Questions for the Board Meeting and Interview Paper Paper of "Board Meeting and Interview Guidelines."

Include citations in footnotes when paraphrasing, summarizing, or quoting from your reading assignments or other sources. Follow the Horizon & MCS Format Guide. Include a bibliography.

Information from the board meeting and interview must be included in the Administrative Plan as well.

• Related learning outcomes: #3.

Assignment length: 3-4 pages.
Due date: Paper due December 6.

11. *Administrative Plan* – 25%

Students will draw on class material as they outline how to plan, organize, lead, and evaluate the operation of a church's day-to-day needs. The plan will include details of and supporting documentation required to complete the following items:

- a. Annual performance review and staffing structure
- b. Administrative and ministry event calendar for the organization
- c. Annual reporting to various constituencies (e.g., districts, Annual General Meetings, CRA, legal filings, etc.)
- d. The role of organizational policies and procedures in creating administrative plan.

Throughout the assignment, be sure to do the following:

- Include footnotes with short explanations for how your plan is applying principles you have learned. These footnotes should include explicit citations of your class notes, Welch's *Church Administration* book, and things you learned from your interviews of charity/church leaders and attendance of a board meeting.
- Follow the Horizon & MCS Format Guide.
- Include a bibliography.

• Related learning outcome: #5.

• **Assignment length:** 5 pages.

• **Due date:** December 10.

Estimate of Time Investment (individual time investments may vary)

1.	Schedule Meetings	1hr	Sept 27	
2.	Reading Response Essay	5hrs	Sept 20	10%
3.	Lecture Videos & Reports	26hrs	Sept 27; Oct 4, 11, 18; Nov 8	pass/fail
4.	Readings #1, #2, and #3	10hrs	Oct 4, 11, 18	
5.	Quizzes	3hrs	Oct 4, 18; Nov 8	10%
6.	Church Financial Report Analysis	12hrs	Nov 1	15%
7.	Meeting Agenda Package	2hrs	Nov 8	10%
8.	Sample Budget	10hrs	Nov 15	10%
9.	Church Board Meeting	3hrs	Dec 6	10%
10.	Board Meeting & Interview	6hrs	Dec 6	10%
11.	Administrative Plan	25hrs	Dec 10	25%
	Total =	103hrs		

All assignments are due at 11:59pm *SK time* unless otherwise indicated.

Assessment Rubrics

Assignment rubrics can be found on Populi. Click on the name of the assignment to access each rubric.

Course Outline

Week	Lecture Videos, Readings, and	Lecture Topics	Due
	Assignments		Date
Week 1 Sept 15-20	Reading Response Essay		Sept 20
Week 2 Sept 22-27	 Day 1 Lectures & Report Schedule Meetings	Course introductionTheological foundationIntro to administration	Sept 27 Sept 27
Week 3 Sept 29-Oct 4	Reading #1Day 2 Lectures & ReportAdmin Quiz	Managing an effective small business office environment	Oct 4 Oct 4 Oct 4
Week 4 Oct 6-11	Reading #2Day 3 Lectures & Report	Budgeting processes, goal setting, and evaluating progress against financial goals	Oct 11 Oct 11
Week 5 Oct 13-18	 Reading #3 Day 4 Lectures & Report Finance Quiz 	 Ensuring continuity & viability of ministry through financial management of the church Macro budget process & timeline Capital budget Fund accounting 	Oct 18 Oct 18 Oct 18
Weeks 6-7 Oct 20-Nov 1	Church Financial Report Analysis		Nov 1
Week 8 Nov 3-8	 Day 5 Lectures & Report Governance Quiz Meeting Agenda Package 	Board governanceConstitution and bylawsBusiness meetings	Nov 8 Nov 8 Nov 8
Week 9 Nov 10-15	Sample Budget		Nov 15
Weeks 10-12 Nov 17-Dec 6	 Church Board Meeting Board Meeting & Interview		Dec 6 Dec 6
Week 13 Dec 8-13	Administrative Plan		Dec 10

- Any required revisions will occur throughout the course since there is generally no "revision week" for Online Video courses.
- No resubmission of assignments will be accepted after Friday, December 19.

Academic Policies

General Assignment Guidelines

Please see the <u>Horizon & MCS</u> Format Guide for assignment submission, grammar, and formatting guidelines. The length of papers should fall within +/- 10% of the stated length. Papers that fall outside the length guidelines may not be graded. Assignments should be submitted via Populi under *Submissions* (not *Comments*). The resource at this <u>link</u> explains how to submit assignments on Populi.

Extensions

To submit extension requests, students must submit the *Request Extension Form* on the MCS or Horizon website and *before the due date*. Professors reserve the right to deny extensions. Generally, the sooner that a student asks for an extension, the more willing faculty tend to be in granting extensions. Furthermore, no extensions will be granted beyond the final day of a term or semester unless approval is granted by the Associate Academic Dean (MCS) or Assistant Academic Dean (Horizon).

Late Assignments

Students are expected to submit work by the assigned or extended due dates, as part of their development of the Leadership and Administration competency. Late submissions will be tracked across each student's program. Repeated late submissions, including late submissions of revisions, will result in academic discipline, such as warnings, required coaching, or academic probation. Similar to standard human resource employment practices, students will receive warnings and conditions with increasing severity of academic discipline.

If an assignment is submitted more than four calendar days late, the student will receive a failing grade (0%) for that assignment until it is submitted (students must demonstrate competency by submitting and passing all assignments to pass a course). Upon submission, the assignment may not be graded until revision week. In addition, the student will receive the grade for the assignment with minimal feedback (only a brief rationale for the assignment grade) and no opportunity to submit revisions.

Assignment Completion

Professors usually will not accept assignments that have not been completed according to the instructions given in the syllabus. If a professor informs a student that a submitted assignment is incomplete, the student will be given the opportunity to complete and resubmit the assignment quickly. If this is not possible, the assignment will be regarded as submitted late.

Assignment Revisions

Students can generally submit up to two revisions for each assignment, although a professor may accept more revisions if the professor determines the student is addressing all of the professor's instructions and making significant progress toward achieving competency.

Horizon and MCS's College Assessment of Student Work

The goal of courses is to help students develop their competency, not earn letter grades. Assignments are the means by which instructors evaluate development of competency by

assessing learning outcomes as outlined in the syllabus and each assignment rubric. Once a student's assignment has met all competency requirements, the professor will assign a grade for that assignment. Assignments that do not meet competency will receive a 0. A final course grade is not calculated until the end of the course. Students pass a course (with a B- or higher) only after they have demonstrated that they have *met or exceeded all competency requirements* for that course and, therefore, only after they have passed all assignments.

Horizon and MCS CBE Scale		Descriptor	Letter Grade	Grade Point	U of S Equivalency
	Exceeding expectations	Student demonstrated exceptional achievement of the learning outcomes.	A+	4.0	90-100
E		Student demonstrated excellent achievement of the learning outcomes.	A	4.0	85-89
			A-	3.7	80-84
M	Meeting expectations	Student demonstrated good achievement of all learning outcomes.	B+	3.3	77-79
			В	3.0	73-76
			B-	2.7	70-72

If the student does not meet all competency requirements in a course and, therefore, does not pass all the assignments in a course, the course will not be sufficient to fulfill their program requirements at Horizon and MCS. Nevertheless, for transferability purposes, the student will receive a letter grade of C+ or below according to the scale below.

ВТМ	Beginning to meet expectations	Student was beginning to meet one or more learning outcomes.	C+	2.3	67-69
			C	2.0	63-66
			C-	1.7	60-62
Not yet meeting	NT 4	Student made insufficient progress toward meeting learning outcomes.	D+	1.3	57-59
	meeting		D	1.0	53-56
			_	^ -	
	expectations	toward meeting learning outcomes.	D-	0.7	50-52

Academic Integrity

Students learn best when practicing academic integrity. A lack of integrity is displayed in acts such as deception, abuse of confidentiality, cheating, inappropriate collaboration, or plagiarism. Plagiarism occurs when a student presents the words or ideas of another person or an artificial intelligence (AI) tool in such a way as to give others the impression that it is their own words or ideas. In academic writing, there should be no doubt which words or ideas are the student's and which are drawn from other sources or AI. Students are expected to submit their own original work and give due recognition to sources from which all substantial phrases, sentences or even ideas are drawn. Note also that you may not submit work done in one course to satisfy the requirements of another course (unless both instructors agree beforehand to accept such work). See here for examples of plagiarism and further guidelines in the Student Handbook.

Horizon and MCS have a subscription to software that ensures the originality of academic writing, verifies the proper citation of all sources, and detects AI-generated content. When you

submit an assignment, you will automatically receive a summary on Populi that includes your submitted files along with an originality score (a high originality score is positive).

Artificial Intelligence (AI) Usage

In keeping with the Academic Integrity policy above, students must disclose on the title page of all assignments whether or not they have used AI and how they have used it. If the assignment has no title page, the student must disclose this to the instructor by some other means, such as in a comment on Populi. Students are expected to follow the policy for acceptable use of AI that is published in the <u>Horizon</u> and <u>MCS</u> Student Handbooks.

Accessible Learning Services Information

Horizon and MCS are committed to provide safe and inclusive learning environments which equalize the opportunity for students with disabilities to meet the requirements of the institutions, programs, and courses. The application for Academic Accommodations begins with a student disclosing a medical diagnosis or professionally documented learning disability during the application process. Enrolled students may contact Accessibility services personnel (at MCS, the Director of Academic Success, Wendy Holmes at wendy.holmes@mcs.edu; at Horizon, the Academic Accommodations Coordinator, Richelle Bekkattla at rebekkattla@horizon.edu). All Academic Accommodations will adhere to the Guiding Principles listed in the Student Handbooks.

Class Attendance (On Campus or Livestreaming)

Students should attend all classes in order to facilitate competency development. Students are expected to be present through the delivery method that they registered for, either on campus or through livestreaming with their camera on. A student must be present for the full duration of a class period in order to be registered as present for the class. In the case of illness or other unforeseen circumstances, students may miss the equivalent of six hours of class (e.g., one day of a module course or two three-hours classes) without academic penalty. Students who are absent for more than this will automatically fail the course. Students wishing to be exempted from this policy due to extenuating circumstances may make an academic appeal, where they will need to document and verify those circumstances. Students who miss a class are responsible to get missed notes or handouts from another student, rather than from the professor.

Livestreaming Etiquette

Students taking the course through livestreaming are required to indicate this during their course registration. While livestreaming access is available for on-campus students who are unable to attend class due to illness, on-campus students are expected to attend class in person following the class attendance policy.

If attending class online via livestream, in order to be marked present for class, you must keep your camera on and stay present and attentive throughout the class session, extending the gift of engagement. Access your class with a computer (preferably) or tablet, not a cell phone. Arrive to class on time, and dress as you would if you were attending class on campus. Join the class from a quiet space with minimal background noise and mute your microphone until you wish to speak to the class.

Use of Technology

Horizon and MCS encourage the use of electronic devices in the classroom to enhance learning. Careful consideration must be given to privacy issues, copyrighted materials, and the general care and concern for others. Please respect the following classroom policies:

- Please use online access for course learning only. This is a matter of respect for the instructor's teaching, your own learning, and fellow students who may be distracted by other uses.
- Students should secure permission from the instructor to record any teaching material. This includes PowerPoint slides, white board illustrations, notes, and any form of audio or video.
- Student feedback is a valuable input for course improvements. Please resolve any classroom grievance about the instructor or course with the instructor personally, through the grievance procedures, or the Populi-based course evaluations. It is inappropriate to air classroom grievances on a social media platform.
- When instructors use recording mechanisms in the classroom, recorded materials will be used for the sole purpose of instruction and cannot be released to any social media outlet without the written consent of the students whose images have been recorded.
- In general, it is not acceptable to share photographs or videos of students in the classroom setting without permission from those whose images appear in such media.

Bibliography

**If you would like some reading suggestions on finance, governance, or administration, please talk to your professor. Here are some titles to get you started:

Brown, Jim. The Imperfect Board Member. San Francisco: Jossey Bass, 2006.

Carver, John. *Boards That Make a Difference*. 3rd edition. San Francisco: Jossey Bass, 2006.