


LS5111 Finance, Governance, and Administration

3 credits. Prerequisites: none.

 Online Video



September 15 – December 19, 2025
Fall 2025

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“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’s Mission

This course prepares students for competent Christian 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:* Financial Theology Essay, Quiz: Financial Key Terms and Related Statements
2. Practice basic financial management and oversight (budgeting, reading balance sheets, etc.). (finance)
 - *Assessment:* Financial Theology Essay, 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, Board Meeting & Interview, Forms of Governance Chart
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, Church 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, Administrative Plan

Course Work

Required Readings

Malphurs, Aubrey and Steve Stroope. *Money Matters in Church: A Practical Guide for Leaders*. Grand Rapids: Baker, 2007. ISBN: 978-0801066276.

DTL: <https://thedtl.on.worldcat.org/oclc/1127126113>

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 many of their textbooks online through the [Digital Theological Library](#), 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 #11 and #12.) 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 Assignments #11 and #12 below):** December 6.

2. *Reading Response Essay* – 5%

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 (pp. 145-148)
 4. Chapter 17 – Treasurer; read only section A (p. 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 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 & 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’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:**
 - **Day 1 Lecture Videos:** September 27.
 - **Day 2 Lecture Videos:** October 4.
 - **Day 3 Lecture Videos:** October 11.
 - **Day 4 Lecture Videos:** October 18.
 - **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.
 - 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)

- **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:
 - DeKruyter, Overseeing Church Finances (available on Populi).
 - 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).
 - **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).
 - **Due date:** October 18.

5. *Quizzes – 10%*

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:**
 - **Administrative Key Terms Quiz:** October 4 (*after* watching Day 2 Lecture Videos).
 - **Financial Key Terms and Related Statements Quiz:** October 18 (*after* watching Day 3 & 4 Lecture Videos).
 - **Governance Key Terms and Relationship to Authorities Quiz:** November 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.

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. *Financial Theology Essay* – 15%

The purpose of this assignment is to create your own Theology of Financial Stewardship, based on your reading of the entire book *Money Matters in Church*. Your Theology of Financial Stewardship can include other resources; however, they must be properly cited and included in a bibliography. Appendix A in the book *Money Matters in Church* should be used as a guide to develop your own Theology of Financial Stewardship. In your essay, include references to scripture to support the theological perspective you are presenting. Follow the Horizon & MCS Format Guide.

- Related learning outcomes: #1, 2.
- **Assignment length:** 3-4 pages
- **Due date:** November 29.

10. *Forms of Governance Chart* – 10%

To demonstrate an understanding of and recognition of different church structures, the administration of these structures, and what it looks like at a congregational level, create a chart with a minimum number of 4 different forms of governance. In addition to the chart, describe each form of governance, compare and contrast the forms, and explain the implications each governance form has on congregational life. In your explanation, describe at least two key differences of each form of governance and administration. Cite all sources referenced and include a bibliography. Follow the Horizon & MCS Format Guide.

- Related learning outcome: #3.
- **Assignment length:** 1-2 pages.
- **Due date:** December 6.

11. *Church Board Meeting* – 5%

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.

12. *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* 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 outcome: #3.
- **Assignment length:** 3-4 pages.
- **Due date:** Paper due December 6.

13. *Administrative Plan* – 15%

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. When to budget, prepare financial reports, present to the congregation, and conduct an annual audit
 - i. Include a timeline that would lead up to each of the above events and include simple steps for preparation (e.g., who would be involved, resources used, etc.)
- c. Administrative and ministry event calendar for the organization
- d. Annual reporting to various constituencies (e.g., districts, Annual General Meetings, CRA, legal filings, etc.)
- e. 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, Malphurs and Stroope's *Money Matters in Church* book, and things you learned from your board chair interview and attendance at board meetings.
- Follow the Horizon & MCS Format Guide.
- Include a bibliography.
- Related learning outcome: #5.
- **Assignment length:** 5 pages.
- **Due date:** December 19.

Estimate of Time Investment (individual time investments may vary)

1. Schedule Meetings	1hr	Sept 27	
2. Reading Response Essay	5hrs	Sept 20	5%
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	10%
7. Meeting Agenda Package	2hrs	Nov 8	10%
8. Sample Budget	10hrs	Nov 15	10%
9. Financial Theology Essay	18hrs	Nov 29	15%
10. Forms of Governance Chart	4hrs	Dec 6	10%
11. Church Board Meeting	3hrs	Dec 6	5%
12. Board Meeting & Interview	6hrs	Dec 6	10%
13. Administrative Plan	25hrs	Dec 19	15%
Total =		125 hrs	

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

Course Outline

Week	Lecture Videos, Readings, and Assignments	Lecture Topics	Due Date
Week 1 Sept 15-20	<ul style="list-style-type: none"> Reading Response Essay 		Sept 20
Week 2 Sept 22-27	<ul style="list-style-type: none"> Day 1 Lectures & Report Schedule Meetings 	<ul style="list-style-type: none"> <i>Course introduction</i> <i>Theological foundation</i> <i>Intro to administration</i> 	Sept 27 Sept 27
Week 3 Sept 29-Oct 4	<ul style="list-style-type: none"> Reading #1 Day 2 Lectures & Report Admin Quiz 	<ul style="list-style-type: none"> <i>Managing an effective small business office environment</i> 	Oct 4 Oct 4 Oct 4
Week 4 Oct 6-11	<ul style="list-style-type: none"> Reading #2 Day 3 Lectures & Report 	<ul style="list-style-type: none"> <i>Budgeting processes, goal setting, and evaluating progress against financial goals</i> 	Oct 11 Oct 11
Week 5 Oct 13-18	<ul style="list-style-type: none"> Reading #3 Day 4 Lectures & Report Finance Quiz 	<ul style="list-style-type: none"> <i>Ensuring continuity & viability of ministry through financial management of the church</i> <ul style="list-style-type: none"> <i>Macro budget process & timeline</i> <i>Capital budget</i> <i>Fund accounting</i> 	Oct 18 Oct 18 Oct 18
Weeks 6-7 Oct 20-Nov 1	<ul style="list-style-type: none"> Church Financial Report Analysis 		Nov 1
Week 8 Nov 3-8	<ul style="list-style-type: none"> Day 5 Lectures & Report Governance Quiz Meeting Agenda Package 	<ul style="list-style-type: none"> <i>Board governance</i> <i>Constitution and bylaws</i> <i>Business meetings</i> 	Nov 8 Nov 8 Nov 8
Week 9 Nov 10-15	<ul style="list-style-type: none"> Sample Budget 		Nov 15
Weeks 10-11 Nov 17-29	<ul style="list-style-type: none"> Financial Theology Essay 		Nov 29
Week 12 Dec 1-6	<ul style="list-style-type: none"> Forms of Governance Chart Church Board Meeting Board Meeting & Interview 		Dec 6 Dec 6 Dec 6
Weeks 13-14 Dec 8-19	<ul style="list-style-type: none"> Administrative Plan 		Dec 19

- Assignments will not be accepted after December 19, 2025.

Academic Policies

General Assignment Guidelines

Please see the [Horizon](#) & [MCS](#) 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 [link](#) explains how to submit assignments on Populi.

Late Assignments and Extensions

Please contact the professor well in advance if you would like to request an adjustment to any of your due dates. No extensions will be granted beyond the end of the course unless approval is granted by Horizon's Assistant Academic Dean.

A late penalty will be assessed for all overdue assignments: 1-3 days late, penalty of 10%; 4-6 days late, penalty of 20%. After six days late, an assignment receives a grade of 0.

Grading

Grade	Percentage	GPA	Descriptor
A+	97-100%	4	Exceptional
A	93-96%	4	Excellent
A-	90-92%	3.7	Excellent
B+	87-89%	3.3	Good
B	83-86%	3.0	Good
B-	80-82%	2.7	Good
C+	77-79%	2.3	Satisfactory
C	73-76%	2.0	Satisfactory
C-	70-72%	1.7	Satisfactory
D+	67-69%	1.3	Minimal Pass
D	63-66%	1.0	Minimal Pass
D-	60-62%	0.7	Minimal Pass
F	<60%	0	Failure

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 has 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 [Student Handbook](#).

Accessible Learning Services Information

Horizon is committed to provide safe and inclusive learning environments which equalize the opportunity for students with disabilities to meet the requirements of the institution, 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 Horizon's Academic Accommodations Coordinator, Richelle Bekkattla at rbekkattla@horizon.edu or library@horizon.edu. All Academic Accommodations will adhere to the Guiding Principles listed in the [Student Handbook](#).

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 full 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 encourages 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 Horizon College and Seminary 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.