






## G467 Finance, Governance and Administration

3 credits. Prerequisites: First Year of Studies.

 Mississauga Campus  Livestream  Video on Demand

March 10 – April 17, 2025

Term D

Monday & Wednesday

10am-1pm ET

8am-11am SK

Rev. Dr. Mick Nelson

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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*

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**Please note: This course includes pre-course work (see Assignment #1).**

### 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 MCS-Horizon’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 [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

### Pre-Course Work

#### 1. Reading Response Essay – 10%

The purpose of these pre-course 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 the class begins so that classroom time can be spent handling these matters with entry-level proficiency. Please read the following:

- Governance:
  - i. 8 Church Board Responsibilities (available on Populi)
  - ii. *Robert's Rules of Order* textbook:
    1. Chapters 1-3 - Introduction to Governance
    2. Pages 138-143 – Duties of a Chairperson
    3. Pages 145-148 – Duties of a Secretary
    4. Page 156 – Duties of a Treasurer
    5. Pages 161, 162 – Duties of a Board Member
- Administration
  - i. Welch's *Church Administration* textbook:
    1. Chapter 1: "A Biblical Foundation for Organization" (pp. 1-5; eBook pp. 10-13); "Administration Defined" (pp. 12-20; eBook pp. 20-27)
    2. Chapter 2: "Basics of Administration" (pp. 21-47; eBook pp. 28-52)

Based on these 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 (e.g., 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 MCS-Horizon Format Guide. Include a bibliography.

- Related learning outcomes: #3, 5.
- **Assignment length:** 2 pages (1 page per question).
- **Due date:** March 10 at 10am ET

#### 2. 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:

- By **Monday, March 17 @ 10am ET**, complete Reading #1:
  - The following portions from Welch's *Church Administration* textbook. Reading will be completed in preparation for class discussion on Monday, March 17.

- Chapter 3: pp. 52 to 57 (Constitution/By-Laws & Incorporation); pp. 58 to 63 (Policies/Procedures) (*eBook pp. 56-62, 62-66*)
- Chapter 4: pp. 66 to 69 (Organizing the Church); pp. 76 to 84 (Church Staff Plan) (*eBook pp. 69-72, 79-86*)
- Chapter 5: pp. 105 & 106 (Administering Personnel Resources); pp. 111 to 123 (Employment); pp. 123 to 125 (Work Environment); pp. 128 to 132 (App. Work Environment); pp. 145 to 149 (Performance). (*eBook pp. 104-105, 110-120, 120-122, 125-128, 140-145*)
- **By Monday, March 24 @ 10am ET** complete Reading #2:
  - DeKruyter, Overseeing Church Finances (available on Populi). Reading will be completed in preparation for class discussion on Wednesday.
  - Internal Controls Checklist – Do not memorize these; just skim them over. Also come prepared to discuss 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). Reading will be completed in preparation for Wednesday March 26’s class.
- **By Wednesday, March 26 @ 10am ET**, complete Reading #3:
  - A Guide to Financial Statements for Not-for-Profit Organizations: Questions for Directors to Ask (pp. 1-14) (available on Populi). There will be a discussion on this reading on Wednesday, April 2.
- **Due dates:** March 17, 24, 26 @ 10am ET

### 3. Quizzes – 15%

Students will complete three quizzes (see class schedule) that reinforce comprehension of key concepts, roles, and terminology inherent to that day’s subject matter. This knowledge will also prepare you for some of the upcoming assignments. The quizzes will be administered as follows:

- Monday, March 19: Administrative Key Terms Quiz
- Monday, March 31: Financial Key Terms and Related Statements Quiz
- Monday, April 7: Governance Key Terms and Relationship to Authorities Quiz

All students will complete these quizzes on Populi.

- Related learning outcomes: #1, 2, 3, 4, 5.
- **Assignment length:** N/A.
- **Due dates:** March 19, 31; April 7, 11:59pm ET

### 4. 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 and Welch's *Church Administration* book.
- Follow the MCS-Horizon Format Guide.
- Include a bibliography.
  
- Related learning outcome: #5.
- **Assignment length:** 5 pages.
- **Due date:** March 26, 11:59pm ET

#### 5. *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 MCS-Horizon Format Guide.

- Related learning outcome: #2.
- **Assignment length:** 4 pages (3-page paper and 1 page spreadsheet).
- **Due date:** March 28, 11:59pm ET

#### 6. *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:** April 2, 11:59pm ET

#### 7. *Independent Field Trip* – 10%

In-Class, Zoom and VOD students should organize a visit to a church or charity in their community and inform the instructor of the date. Create a list of questions to ask and have them approved by the class instructor one week before the interview. Interview the board chairperson and, if possible, attend a board meeting. If your request to attend a board meeting is declined, conduct an interview only.

Following the field trip, schedule a 10-minute Zoom debrief with the instructor. After you have completed the field trip, Zoom debrief, and the module, write a 3-4-page paper comparing and contrasting your experience with your reading assignments and class lectures on board processes. Include citations in footnotes when paraphrasing, summarizing, or quoting from your reading assignments or other sources. Follow the MCS-Horizon Format Guide. Include a bibliography.

- Related learning outcomes: #3, 5.

- **Assignment length:** 3-4 pages.
- **Due date:** Paper due April 7, 11:59pm ET. Field trip and Zoom debrief must be completed before the paper.

#### 8. *Mock Board Meeting* – 10%

During the last class on April 9, students will participate in a simulated board meeting. This will give students the opportunity to practice parliamentary procedure. Students will switch roles on the board 2-3 times. After the mock board meeting, there will be a discussion and debrief. Students will be assessed on their ability to adhere to Robert's Rules of Order, their attention to proper parliamentary procedure, their attention to the role(s) they are assigned, and their understanding of the processes and roles involved with a board meeting.

VOD Students: You will be required to participate in a board meeting at your church. Submit a 5-minute report on Padlet (in addition to your regular lecture report) 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.

- Related learning outcome: #4.
- **Assignment length:** N/A.
- **Due date:** April 9, 10am ET

#### 9. *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 will be provided, and students will assemble the package after the module.

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:** April 11, 11:59pm ET

### **Video-on-Demand (VOD) Student Requirements**

As indicated on the course schedule, this class is being offered by VOD. Students taking the course through VOD are required to indicate this during their course registration. While VOD recordings are available for any student who may be absent from class, non-VOD students are expected to attend class live following the class attendance policy.

- For this course, VOD students have *same and different* assignment due dates than in-class students. Take note of the following adjustments and guidelines:
  - Administrative Key Terms Quiz: due March 24. You will want to watch all of the Administration videos in Weeks 1 & 2 before you do this quiz.

- Financial Key Terms and Related Statements Quiz: due March 31 (same as other students). You will want to watch all of the Week 3 and 4 videos and complete Reading #2 before you do this quiz.
- Governance Key Terms and Relationship to Authorities Quiz: due April 7 (same as other students). You will want to watch all of the Week 4 videos before you do this quiz.
- Administration Plan: due March 29. Make sure to watch Week 2 lectures before completing this assignment.
- Church Financial Analysis: due March 31. Make sure to watch Week 3 lectures before completing this assignment.

**Due dates for Padlet Video Submissions:**

- Week 1 Report due by 11:59pm ET on Saturday March 15, 2025
  - Week 2 Report due by 11:59pm ET on Saturday March 22, 2025
  - Week 3 Report due by 11:59pm ET on Saturday March 29, 2025
  - Week 4 Report due by 11:59pm ET on Saturday April 5, 2025
  - Week 5 Report due by 11:59pm ET on Friday April 11\*, 2025
- Each VOD students are required to watch and engage with all lecture content and in-class activities from the previous week's classes.
  - VOD students will submit a 2–3-minute video report on Padlet that 1) affirms you have watched the required recording for the last seven days, 2) summarizes one thing you learned that week that will help you reach the course learning outcomes, and 3) explains at least one question you had after watching the class recording.
  - In order to pass the course, VOD students must submit all of their VOD weekly submissions. These submissions are marked are pass/fail based on whether or not they demonstrate thoughtful engagement with the lecture content and in-class activities.

**Estimate of Time Investment** (individual time investments may vary)

Classroom time	30 hrs	N/A	
1. Reading Response Essay	5 hrs	March 10 at 10am	10%
2. Readings	10 hrs	Mar 17, 24, 26 at 10am	N/A
3. Quizzes	3 hrs	Mar 19, 31; Apr 7	15%
4. Admin Plan	22 hrs	Mar 26	25%
5. Church Financial Analysis	12 hrs	Mar 28	10%
6. Sample Budget	10 hrs	April 2	10%
7. Independent Field Trip	6 hrs	April 7	10%
8. Mock Board Meeting	In class	April 9	10%
9. Meeting Agenda Package	2 hrs	April 11	10%
Total =	100 hrs		

All assignments are due at 11:59pm *ON (ET) 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

<b>Date</b>	<b>Topics</b>	<b>Activities and Quizzes</b>
<i>Prior to Course</i>		<i>-Readings and Response Essay due March 10 am</i>
Monday, March 10	Course Introduction – Why This Course Matters - Foundations Set Up Assignments	
Wednesday, March 12	Introduction to Admin – Key Concepts – Mission, Values, Models, & Essential Documents	
Monday March 17	Administration - Planning & Execution - Managing an effective small business office environment	<i>-Reading #1 due at 10am.</i>
Wednesday, March 19	Administration – Establishing a Ministry Culture - Working with Staff & Volunteers	<i>- Quiz 1: Admin Key Terms</i>
Monday March 24	Finance – Basics of Budgeting	<i>- Reading #2 due at 10am. -Preparation for Sample Budget</i>
Wednesday, March 26	Finance – Tracking, Evaluating, and Adjusting	<i>-Administrative Plan -Reading #3 at 10am. -Church Financial Report Analysis-due Mar 28</i>
Monday March 31	Governance - Who Makes the Decisions? Board Governance & Ministry Teams Organizational Chart	<i>-Quiz 2: Financial Key Terms and Related Statements</i>
Wednesday, April 2	Governance – How Decisions Are Made Congregational Board, & Management Meetings Parliamentary Procedure	<i>-Sample Budget</i>
Monday, April 7	Tools for Making Things Work: - Managing Conflict - Handling Difficult Conversations	<i>-Quiz 3: Governance Key Terms and Relationship to Authorities -Independent Field Trip</i>
Wednesday, April 9	The Learning Organization Q & A	<i>-Mock Board Meeting -Meeting Agenda Package due April 11</i>

- **First submissions of assignments will not be accepted after April 11, 2025**
- **Revision Week April 14-17\*** Your instructor may also request revisions on some assignments before revision week. **\*(April 18=Good Friday)**
- **No resubmission of assignments will be accepted after April 17, 2025**



## **Academic Policies**

### **General Assignment Guidelines**

Please see the [MCS-Horizon](#) Format Guide for assignment submission, grammar, and formatting guidelines.

### **Late Assignments and Extensions**

Students are expected to submit work by the assigned due dates, as part of their development of the Leadership and Administration competency. To submit extension requests, students must submit the *Assignment Extension Request Form* on Populi and *before the due date*. Professors may grant extensions in the case of extenuating circumstances, such as significant illness or a family emergency. 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 submissions will be tracked across each student's program. If a student incurs multiple instances of late submissions, it will result in academic discipline, such as required tutoring, academic probation, failure of the course, or failure to qualify for graduation. Similar to standard human resource employment practices, students will receive warnings and conditions with increasing severity of academic discipline. If one assignment is submitted more than five days late, the student will fail the course.

### **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.

### **MCS-Horizon 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. Likewise, 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.

<b>MCS-Horizon CBE Scale</b>	<b>Descriptor</b>	<b>Letter Grade</b>	<b>Grade Point</b>	<b>U of S Equivalency</b>
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E	Exceeding expectations	Student demonstrated <b>exceptional</b> achievement of the learning outcomes.	A+	4.0	90-100
		Student demonstrated <b>excellent</b> achievement of the learning outcomes.	A	4.0	85-89
			A-	3.7	80-84
M	Meeting expectations	Student demonstrated <b>good</b> achievement of all learning outcomes.	B+	3.3	77-79
			B	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 MCS-Horizon. Nevertheless, for transferability purposes, the student will receive a letter grade of C+ or below according to the scale below.

BTM	Beginning to meet expectations	Student was <b>beginning to meet</b> one or more learning outcomes.	C+	2.3	67-69
			C	2.0	63-66
			C-	1.7	60-62
NYM	Not yet meeting expectations	Student made <b>insufficient progress</b> toward meeting learning outcomes.	D+	1.3	57-59
			D	1.0	53-56
			D-	0.7	50-52
			F	0.0	0-49

### 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.

### Accessible Learning Services Information

MCS-Horizon aims to provide an accessible learning environment for all our students. If you would benefit from learning accommodations due to temporary or ongoing physical or mental health conditions or learning disabilities, please contact us as soon as possible to schedule a conversation. In all cases we ask that you provide current documentation of the disability or condition you wish to disclose. MCS-Horizon takes appropriate care to ensure confidentiality about any such disclosures. For more information, contact Wendy Holmes, MCS's Director of Academic Success ([wendy.holmes@mcs.edu](mailto:wendy.holmes@mcs.edu)), or Richelle Bekkattla, Horizon's Library Technician and Academic Accommodations Coordinator ([library@horizon.edu](mailto:library@horizon.edu)).

### Class Attendance

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**

MCS-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 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*. 3<sup>rd</sup> edition. San Francisco: Jossey Bass, 2006.