

MINI 411, Accounting and Finance for the Church, Syllabus (3 credits)

COURSE DESCRIPTION

MINI 411 – Accounting and Finance for the Church is an introductory study of accounting and financial principles necessary for leadership in the church.

REQUIRED TEXTS & RESOURCES

Busby, D. & Martin, M. & VanDrunen, J. (2020) *Zondervan 2017 Church and Non-Profit Tax and Financial Guide for 2016 Returns*. Grand Rapids, Michigan: Zondervan.

ISBN – 978-0310588788

Busby, D. & Martin, M. & VanDrunen, J. (2020) *Zondervan 2017 Minister's Tax and Financial Guide for 2016 Returns*. Grand Rapids, Michigan: Zondervan.

ISBN – 978-0310588795

Coe, C. (2011). *Nonprofit Financial Management: A Practical Guide*. San Francisco, California: John Wiley and Sons.

ISBN – 978-1-118-01132-4

NOTE: The Point University Bookstore may offer this textbook (s) in other formats. Information can found at www.pointuniversityshop.com.

COURSE SCHEDULE

Each course begins on a Wednesday with a Getting Started module before moving into the week 1-7 content. The introduce yourself forum is required during the Getting Started module in order to be counted present during this half-week of instruction. The introduce yourself forum is open from the start of the course to the first Sunday. All posts are due by Sunday at 11:59 p.m. Participation is required to be marked present for this time period. Keep in mind that in future weeks, forum due dates may be different.

Unless stated otherwise, graded assignments are due on the last day of the course week (Sunday). <http://point.edu/course-schedules/>

WEEK	LEARNING ACTIVITIES	GRADED ASSIGNMENTS
Getting Started	Introduce Yourself Forum	Sunday
Week 1	Theology of Stewardship	
	Introduction, Professor's Welcome	
	Student Introductions	
	Reading	Week 1, Day 3
	Threaded Discussions	Week 1, Day 5 and 7
	Final Presentation Preparation	
Week 2	Financial Accountability	

	Reading	Week 2, Day 3
	Threaded Discussions	Week 2, Day 5 and 7
	Theology of Stewardship Paper	Week 2, Day 7
	Final Presentation Preparation	
Week 3	Tax Exemption	
	Reading	Week 3, Day 3
	Threaded Discussions	Week 3, Day 5 and 7
	Minister's Interview	Week 3, Day 7
	Final Presentation Preparation	
Week 4	Planning and Budgeting	
	Reading	Week 4, Day 3
	Threaded Discussions	Week 4, Day 5 and 7
	Budget Analysis	Week 4, Day 6
	Video review and discussion	Week 4, Day 2
	Financial Issues Facing the Church Today Paper	Week 4, Day 7
	Final Presentation Preparation	
Week 5	Reading and Analyzing Financial Statements	
	Reading	Week 5, Day 3
	Threaded Discussions	Week 5, Day 5 and 7
	Video review and discussion	Week 5, Day 3
	Financial Statement Review	Week 5, Day 6
	Final Presentation Preparation	
Week 6	Internal Controls	
	Reading	Week 6, Day 3
	Threaded Discussions	Week 6, Day 5 and 7
	Video review and discussion	Week 6, Day 2
	Final Presentation Preparation	
Week 7	Various Tax issues important to ministries	
	Reading	Week 7, Day 3
	Threaded Discussions	Week 7, Day 5 and 7
	Final Project Presentation	Week 7, Day 7 (or class day)

GRADING POLICIES

Course Evaluation Plan

An assessment instrument (checklist, rubric, quiz, etc.) will accompany each major graded assignment. See the instructions for specific assignment criteria and accompanying grading instruments.

Points Distribution

Graded assignments will be distributed as follows:

Graded Assignments	Points Possible
Introduce Yourself Forum	5
Threaded Discussions (7 @ 20 pts each)	140
Theology of Stewardship Paper	100
Minister's Interview	100
Budget Analysis	100
Video Reviews (3 @ 50 pts each)	150
Financial Issues Paper	100
Financial Statement Review	100
Final Presentation	250
Total Points:	1045

Final Grades

The following scale will be used when calculating final grades:

A	90-100%	D	60-69%
B	80-89%	F	0-59%
C	70-79%		

Final grades will be posted according to the Academic Calendar:

<http://point.edu/academic-calendar/>

COURSE LEARNING GOALS & OBJECTIVES

TIME REQUIREMENTS & COMMITMENTS

This course is 3 credit hours. Regarding time on task, students can expect to spend approximately 16 hours per week for an undergraduate course. Goal 1: Equip students to exercise strong leadership in the area of ministry finances.		Program Objective(s)
	Objective 1.1: Students will develop a mock non-profit business plan which includes a mission statement, organizational plan, budget, internal controls, legal matters and financial statements	2.2, 2.7
	Objective 1.2: Students will discuss non-profit financial leadership practices for the church	2.1, 2.2, 2.7
Goal 2: Equip students with sound financial leadership principles and practices for application within the church		

	Objective 2.1: Students will develop a budget based on sound planning efforts	2.2, 2.7
	Objective 2.2: Students will read and analyze financial statement applicable to the ministry of the church	2.2, 2.7
	Objective 2.3: Students will demonstrate the use of internal financial controls in ministerial financial procedures	2.2, 2.7
	Objective 2.4: Students will discuss legal and tax matters regarding ministry finances	2.2, 2.7
Goal 3: Equip students with an understanding of New Testament teaching on money and stewardship		
	Objective 3.1: Students will demonstrate in oral and written formats an understanding of stewardship	2.1, 2.2, 2.7
	Objective 3.2: Students will articulate a plan for teaching stewardship principles within the local church	2.1, 2.2, 2.7

DISABILITY SERVICES

Point University is committed to providing qualified students with disabilities an equal opportunity to access a Point education through the provision of reasonable and appropriate accommodations and support services. Accordingly, Point complies with Title IX (<https://point.edu/title-ix>) of the Educational Amendments of 1972 and the subsequent reauthorization of that act, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990 and subsequent amendments to that act. For more information about Disability Support Services, see the “Consumer Information” section of the website (<http://point.edu/disclosures>) and the “Student Services” section of this catalog, or contact the Director of Disability Services and College Section 504 Coordinator, at disability.services@point.edu.

COURSE EXPECTATIONS

Attendance

A student is expected to actively participate in each week of the class in which he or she is enrolled. Active participation each academic week includes submitting classwork in one or more of the following activities within the course during the week they are due: discussion forums, assignments such as (but not limited to) projects, papers, presentations, case studies, quizzes, or exams. Students may be absent up to 25% of the class. After absences exceed 25% of the session or term’s total – in either consecutive or cumulative days – the student will be withdrawn from the class roster and assigned a grade on the basis of work completed at the time of withdrawal unless, because of exceptional circumstances, prior arrangements have been made with the professor and the Chief Academic Officer.

Students representing the university, such as student-athletes, remain responsible for submitting work online within the week it is due to be counted present. No student will be disadvantaged while representing the university. However, the responsibility is on the student to notify faculty no later than one week before missing class for any reason, to ensure time for content to be made available to them and for make-up work to be considered and arranged. It is expected that students will limit their absences outside of these required absences, as they will be dropped if they overcut the allowed number of absences.

The full attendance policy is found in the catalog (<https://point.edu/catalogs/>).

Etiquette & Netiquette

Students are expected to be respectful and well-mannered towards the instructor and their peers, whether in the physical classroom or the online course site. For guidance on meeting this expectation, particularly in the online environment, please see the materials provided during student orientation or reach out to advising.center@point.edu.

Policies

For academic policies governing attendance, late assignments, and student support, please refer to the Academic Catalog directly (<https://point.edu/catalogs/>).

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