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**Assessment and Trend Analysis of Tithes and Offerings at Seventh Day Adventist**

**International Church in Ethiopia**

**A Study at Bishoftu Church**

IJSER

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Nov 2022



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### **Affidavit**

I, Guyassa Daniel Waktole, an Interactive online: IO PhD EN Strategic Management 1.1 student, honestly declare that I have prepared a seminar paper myself with the help of my lecturer and using only the literature presented in the paper. I further confirm that I have no objection to the lending or publication of this seminar paper or part thereof with the approval of LIGS University.

### **Abstract**

This research study aimed to assess the return of tithes and offerings, reasons for giving and types of something to be given among Seventh-day Adventist International Church members of the Bishoftu Adventist Church. The sample group consisted of 39 members of the Church who took part in giving Tithes and offerings. Data was collected through a structured closed questionnaire. Statistical analyses utilized were frequencies, percentages, mean scores, and standard deviation. The results indicated that Knowledge or Talent is the most priority thing to be given to the church while money is the 2<sup>nd</sup> priority which is usually between 201-500 per month. It also showed that 39 (100%) church members irrespective of their gender, position in the church, age, marital status, monthly income or years of membership know that tithing and offerings are the obligations of a believer Christian. The study showed that the highest reason for returning tithing and offerings is an indication of gratitude towards God for giving everything with a mean score of 4.87 while God cannot bless you if you do not offer the tithe is the least reason with a mean score of 3.23 according to the respondents.

**Keywords,** *Adventist, Bishoftu, Church, Offerings, Tithe*



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## Introduction

### Background to the Study

The tithe is the tenth part of anything paid as a charitable donation or as a tax for the promotion of a religious institution (Charles, 2006, p.309). According to Leviticus 27:30, tithes belong to God. It is an obligation that binds man with the power to acquire wealth by the grace of God. From all that we obtain, He demands a particular part (Ellen, 2000, p.27) McIver (2019) stated that Tithing is a fundamental component of the relationship between God and a believer in Christian human beings. By returning tithes, a Christian acknowledges that God is the Creator and Owner of everything and we are stewards of His possession. Humans are just managers, not owners. God is the owner of all things, and He only asks for one-tenth of the results we got through Him which shows signs of spirituality (p.167).

### Statement of the Problem

The Bible provides confirmation that God's blessing will be given to those who faithfully return their tithe and offerings. Genesis 28: 20-22 states that God was with and looking after Jacob, providing food and clothing so that Jacob believed in God, and he tithed. Deuteronomy 14: 28,29 informs that God will bless all work done as long as giving a more specific tithe to help orphans, widows, and strangers. Malachi 3: 8, 9 speaks not only of blessings but also of curses. *“So, if you give the tithe, God will bless, but if you rob God by withholding the tithe, God will curse. “...If you are faithful in stewardship, there are blessings you will receive.”* However, the blessings of God include the following three elements to a Christian: -



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A. Personal Blessing - "Every work we do for Christ will be rewarded by Him, for all the work we do in His name will work out our happiness." (Joseph, 2006, p.103)

B. Blessings to others - "Stewardship involves serving others and being willing to share whatever God has given him in abundance, thus bringing blessings to others as well." (Ellen, 2001).

C. Blessings to the Church. Enock (2017) states that the church should have sufficient expenses to carry out the ministry, to expand the kingdom of God around it, and then to expand it even further. (p.7)

Hence, Tithing and offering are vital principles of church life. If a person has faith in God, he will return tithes and offerings because returning tithes and offerings is an honor to God. Willingly paying tithes and offerings by believers or new church members within the Christian denomination is a very important activity. Without tithes and offerings, the church's operations may be hampered. Church members have to understand that as committed believers, it is their duty to ensure that the church receives sufficient financial sustenance to be able to carry out its mission for the world. (Evan, 2015)

However, the practice of tithes and offerings among the Adventist churches today has become a serious issue.

It has been discovered that the Adventist churches need more finance to plant more churches and, preach the true gospel to the world. It is even worse when it comes to Ethiopian Churches as they are financially weak due to several reasons ranging from the poverty level of church members, the economic situation in the country, and other domestic issues weighing members down. The structure of the tithes and methods being used could



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also be factors. The Bishoftu 7<sup>th</sup> day Adventist church is not exceptional in this and below the statements need to be answered.

1. Why have tithes and offerings become an important issue in the Church?
2. What are the reasons for giving tithes and offerings?
3. What are the trend analysis of tithes and Offerings?
4. What is the role of Christian ethics in this study? These are what this research is seeking to study and provide answers to.

## **Objectives of the Study**

### **General Objective**

The overall aim of this study is to evaluate the giving of tithes and offerings, reasons of giving, and trend analysis at Bishoftu 7<sup>th</sup> Day Adventist Church.

### **Specific Objectives**

The specific objectives of the study are as follows:

1. To examine the demography of giving of tithes and offerings at Bishoftu Adventist church;
2. To study the trend analysis of tithe and offerings at the church in the past 5 years
3. To study and evaluate the reasons of giving tithe and offerings at the church,
4. To examine the types of tithes and offerings at Bishoftu 7<sup>th</sup> day Adventist and the degree of their importance among the members.

### **Purpose of the Study**

It has been stated that the practice of tithes and offerings has become a controversial issue among Christians today and that the Adventist denomination is presently not experiencing full participation of all members in their giving of the same. The purpose of this research



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is therefore to study the tradition of tithes and offerings at Bishoftu 7<sup>th</sup> Day Adventist church, reasons of giving and trend analysis of the same at the church.

It is also to come to the understanding of the practices of tithing and offerings at Bishoftu 7<sup>th</sup> day Adventist church and evaluate whether they are in alignment with their biblical practices as seen in Leviticus 27:30-32; I Chronicles 16:29; Malachi 3:8-10; I Corinthians 16:1-2 and II Corinthians 9:5-7. (Jacob,2009,p.43)

The study will explain why giving is necessary in the church but better still, how voluntary giving seems to be the best way to give to the work of God and increase the income of the church to expand God's work.

### **Scope of the Study**

This work is designed to study the tradition of tithes and offerings at Bishoftu 7<sup>th</sup> Day Adventist Church.

The research is devoted to analyzing the understanding and practices of tithes and offerings, reasons of giving and trend analysis at Bishoftu 7<sup>th</sup> Day Adventist Church and the implications of these on the church. The study was based on Leviticus 27:30-32; I Chronicles 16:29; Malachi 3:8-10; I Corinthians 16:1-2; and II Corinthians 9:5-8 to examine the types of tithes and offerings and on how to increase income for the church either through more awareness of its members or any other means like donations, Bazars, conferences..etc.

### **Limitations of the Study**

The study is restricted to the Bishoftu Church. The time frame for the research was only one month and the questionnaire was distributed only on July 2, 2022, Sabbath morning to those who had attended the church and may not represent an entire Seventh Day Adventist church in Ethiopia. The church is chosen because of the researcher's knowledge of the church,



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and accessibility to information within the shortest time. However, the trend analysis of the church's tithes and offerings was not collected due to the unavailability of data at the church to compare it with that of respondents.

### **Review of Literature**

This section presents literature that is related to tithe and offerings. It reviews literature dealing with the relationship between types of giving based on biblical and practical approaches. A review of literature is made first and foremost from the Bible, Ellen G. White writings, and books written by leaders renowned for their commitment to the cause of the Lord's work, many of which the Lord has used in varied ways.

This research also draws its literature from the internet, General Conference compilations, research reports, and journals. The literature was further reviewed to get suggestions and views on the following main topics:

1. Related research studies regarding tithes and offerings.
2. Nature of tithe as a fundamental doctrine with biblical fundamentals.
3. Reason/s for giving tithes and offerings at Seventh Day and Bishoftu Church.
4. Knowledge, Attitudes and practices of the Seventh-day Adventist members towards returning of tithes, offerings, and gifts.

Since the time Abraham first paid tithe to Melchizedek-King of Salem and priest of Highest High God (Gen.14: 18, NIV)-believers throughout the ages have earnestly inquired about how to figure one's tithe, when and where to return to God, and what God wants the tithe and offerings to be used for. Charles J. Griffin observes, "The tithe is the minimum testimony of our Christian commitment. Nowhere in Scripture does the Lord suggest that less than a tenth is His."(Ellen, 2001,p.518).



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Every man is a steward of God. To each, the master has committed his means which man claims as his own. The worldwide work of the Seventh-day Adventist Church is jeopardized today when the tithe distribution system is tampered with in any way. Each Conference/Field/Mission collects the tithe from its constituent churches, keeps a specified amount, established by the policy, to meet local ministerial expense needs, and sends the rest to the Union and to the General Conference.

Thus, the needs of ministerial workers at all levels of the Seventh-day Adventist church around the world can be met. Ellen G. White in her special testimonies (Ellen, 2001) observed that if Seventh-day Adventist church members divert their tithes, even to worthy projects at home or abroad, the basic reservoir to fund our work will be endangered. It was this very situation that Ellen White had in mind when, in 1890, she admonished the Seventh-day Adventist church members: “Brethren, do not be unfaithful in your lot. Stand in your place. Do not, by your neglect of duty, increase our financial difficulties.” (Burt, 2010, p.6).

Experts on tithe say that, “before anybody gives his or her tithe or offerings to the Lord, that individual must first give himself or herself to the Lord they are stewards of God’s creation/possessions.” (Burt, 2010, p.7).

Following is a review on the bible’s perspective on Tithe. The Tithe was one-tenth of one’s increase (Mal 3:7-10; Lev 27:30-32, NIV) returned to God as a sign of one’s allegiance to and partnership with God. God was the acknowledged owner, humans the stewards of His property. In Malachi’s day the tithes were paid to the priests. Tithes were stored in a storehouse, a collection of rooms at the Temple in Jerusalem, since tithes were often paid in agricultural produce. The tithes were the payment or inheritance for the tribe of Levi-tose who ministered





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before God at the Temple. God said, “*Bring the whole tithe into the storehouse, that there may be food in my house*” (Mal 3:10, NIV).

The tithe spoken of was not an offering or a second tithe (an additional one one-tenth aside by Israelites for religious purposes, Deut 14; 22-29), but a first full one-tenth of one’s increase which was one-tenth Levites (Num 18:21, KJV). Since we have no Levitical priests today, Ellen G. White gives the following instructions. “The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborers in their work.”(Ellen, 2001, 9:249)

Jacob promised to devote the tenth unto God (Gen 29:22, NIV). The practice of tithing was incorporated into the Levitical code at Mount Sinai, when God explained to Moses that all the tithe of the land is holy unto the Lord (Lev 27:30, NIV) and “*the tithe of the herd, or of the flock*” as well (v. 32).<sup>20</sup>

The literature reviewed above and this research will help the church learn the behavior of Tithing and offering givers and will provide useful information for the administrators of the Bishoftu Seventh Day Adventist Church of Ethiopia, as well as to develop a strategic plan which will be beneficial for both the Tithe and offering givers and the Seventh Day Adventist Church of Ethiopia.

From the above-revied literature, it shows that tithes and offerings are biblical obligations of a Christian. In line to this, a research methodology was employed to test the understanding of Bishoftu Seventh Day Adventist Church as presented below.



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## Research Methodology

The research was designed in such a way that the basic information is to be provided by the respondents themselves without mentioning their names, and the area they come from. The questionnaires were also designed with the translation of the English language into the Amharic Language next to the English Language (The local written and one of the major languages of Ethiopia) to enable those respondents who can't read and understand the English language questionnaire.

### Population & Sample

The population of this study was 160 Seventh-day Adventist Church members at Bishoftu 7<sup>th</sup> Day Adventist Church. Then, 100 questionnaires were distributed to all church members attending the church on July 2, 20,22 out of which 39 members filled and replied to the questionnaire which is representative of the entire church (See Alok and Nitin G, 2022,9-10)

### Research Instrument

The instrument used in this study was a survey questionnaire designed by the researcher based on a review of the literature and related research findings. The survey questionnaire consisted of closed-ended questions in four different parts:

#### **Part I: General information of the respondent:**

In this part, the respondents were administered a general information questionnaire in which the respondents answer their Gender, position in the Church, age, level of education, Occupation, Marital Status, Average income per month, and length of membership in the Church.



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**Part II: Yes or no answers**

In this part, the respondent answers to the structured 6 questionnaires prepared by the researcher as yes or no.

**Part III: Reason for giving tithes and offerings**

In this part, the respondent gives his/her insight to the 14 questionnaires giving a mark from 1 to 5. In this case, 5 = absolutely right, 4=Strongly right, 3= Right, 2= fair and 1= Poor.

This study employed statistical data process and analysis software by defining the score for reason/s that urges the respondent to give offerings/donations to the Bishoftu Seventh-day Adventist Church of Ethiopia in a rating scale, and defining the criteria to determine the average score for reasons of the respondent in giving offerings/donations. The interpreting procedure was adapted from Srisa-ard (1992, p. 100) as shown below.

4.21	-	5.00	means the highest reason
3.41	-	4.20	means a high reason
2.61	-	3.40	means a good reason
1.81	-	2.60	means little reason
1.00	-	1.80	means no reason

Data were analyzed by using frequencies, percentages, mean, and standard deviation were employed in this study.

**Part IV: Something you give to the Church ( arrange in order of Importance)**

In this part, 5 things were +mentioned i.e Money, Knowledge and talent, Time to support and help the church, donations in kind (Items), and Physical (Labour) service. Then the respondent is requested to make prioritization from 1 to 5 in order of their importance to



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her/him. In this case, 1 = absolutely Important 2=Strongly important, 3= Important, 4= fair ,and 5= Poor.

This reseach methodolgy (Part I to IV) were employed so as to invistage the trend analysis of tithing and offerings at the Bishoftu Church so as to recommend strategeis to increasae the income of thechrch to fulfill its mission and vison.

### **Discussion and Analysis**

The research study aimed to assess the return of tithes and offerings, reasons for giving and types of something to be given among Seventh-day Adventist International Church members of the Bishoftu Adventist Church. The sample group consisted of 39 members of the Church who took part in giving Tithes and offerings. Data was collected through a structured closed questionnaire. Statistical analyses utilized were frequencies, percentages, mean scores, and standard deviation were used for the analysis.

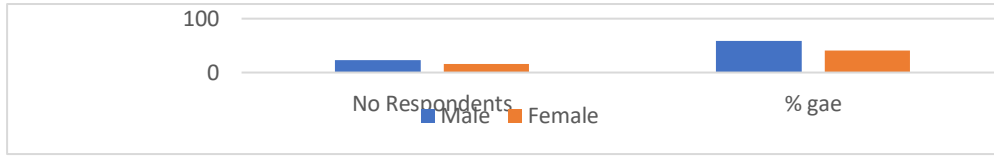
Accordingly, the respondents of the study were made up of 23 (59%) were Male, 10 ( 26% ) were committee members of the Church, 17(44%) were aged between 21-30 years, 14(36%) were having an educational status of less than Diploma,11(27%) were government employees, 22(56%) were single or unmarried, 23 (59%) received a monthly income between 2001-5000 birr, 29(74%) returned tithes and offerings between 201-500 birr per month and 18 (46%) were members of the Church for more than 10 years, as shown in Fig 1 to Fig 9.



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Fig 1.

Summary of Gender information

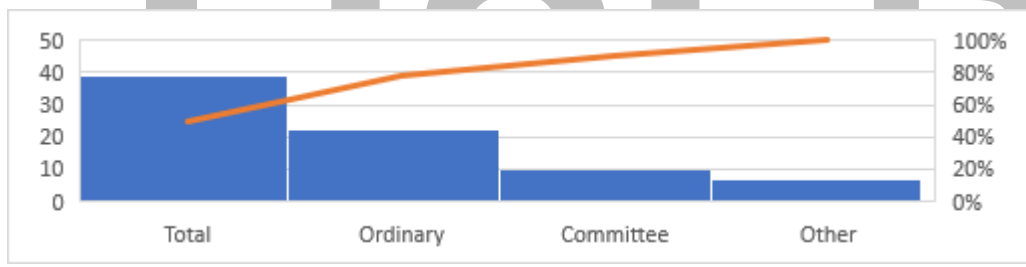


Note: Out of 39 respondents, 23(59%) were male and 16(41%) were female.

Source: Developed and summarized by author.

Fig 2.

Summary of position in the church

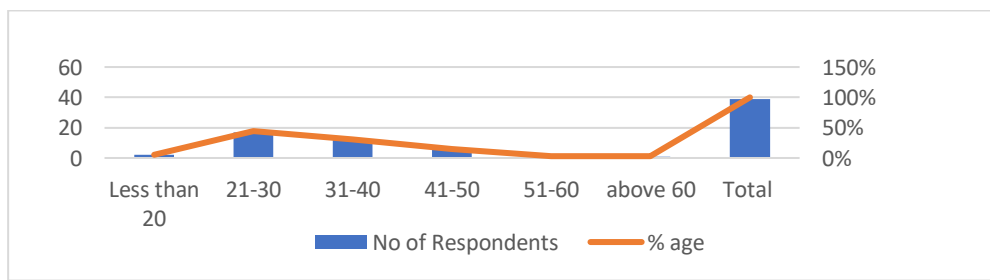


Note: The figure shows the majority are ordinary members, 22(56%) while 10(26%) are committee members and the rest 7(18%) are other members. Others members include church pastors, Church elders, and evangelists.

Source: Developed and summarized by the author.

Fig 3.

Summary of Age Structure





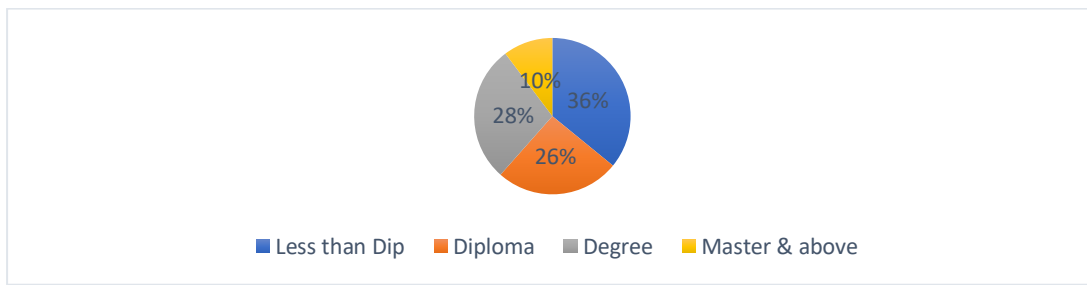
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*Note: The majority of the respondents 17(44%) are between 21-30 years of age while 12(30%) are between 31-41 years while 6(15%) are between 41 to 50 years while 2(5%) are less than 20 years and the rest 51-60 and above are only 1 (3%) each.*

Source: Developed and summarized by the Author

Fig 4

Summary of Educational status

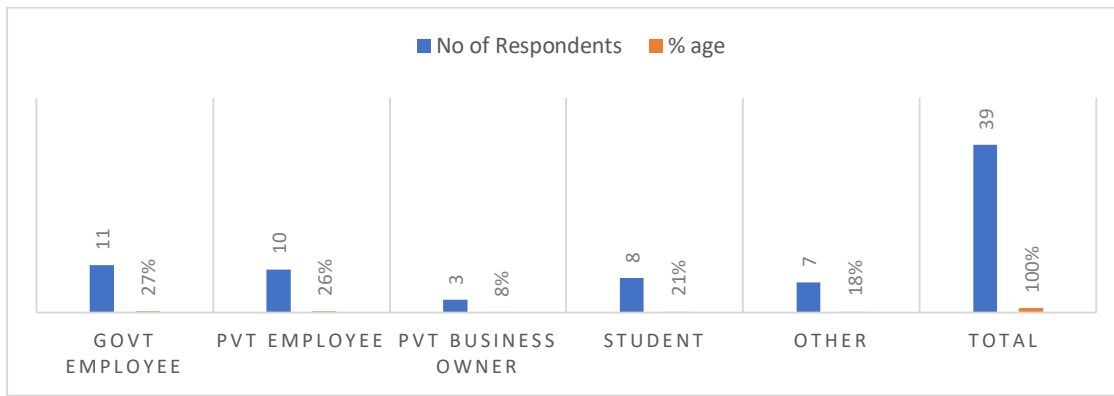


*Note: Members with less than Diploma are 14, those with Diploma are 10, while those with a bachelor’s degree are 10 and those with a master’s and above are 4 as shown the fig 4 above.*

Source: Developed and summarized by the Author

Fig 5.

Employment Status



*Note: Figure showing employment status*

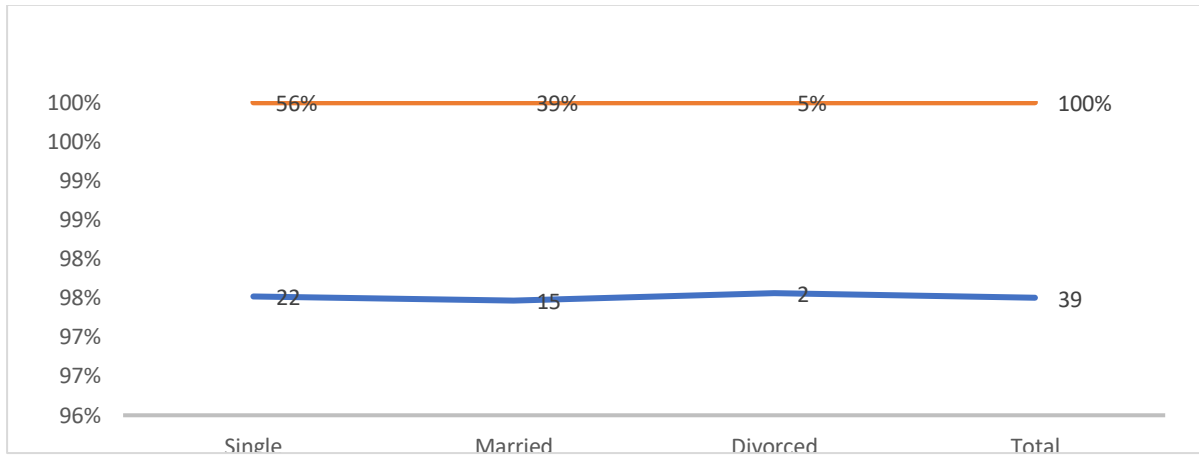
Source: Developed and summarized by the Author

Fig 6.

Summary of marital status



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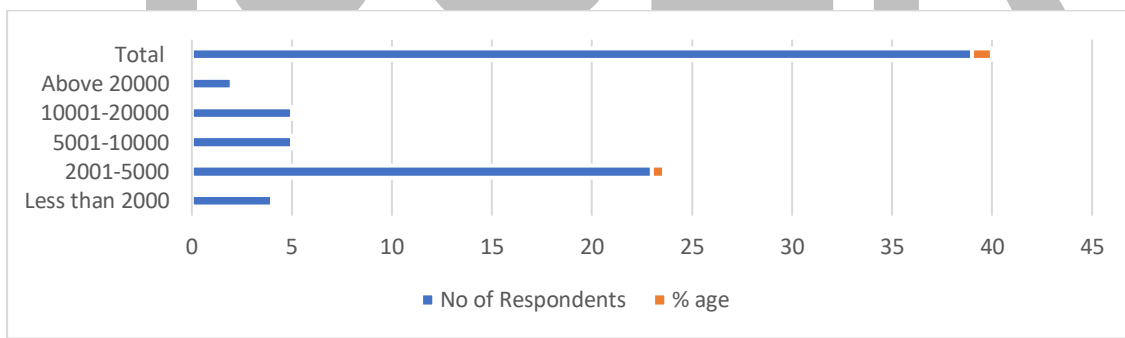


Note: The majority of the respondents are single 22(56%) and 15(39%) are married

Source: Developed and summarized by the Author.

Fig 7

Summary of Monthly Salary Income

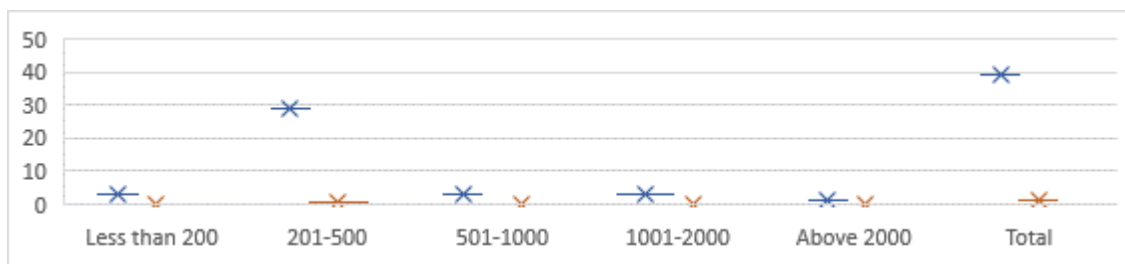


Note: 23(59%) are getting monthly income between 2001-5000 while 5(13%) each get between 5001-10000 and 10001 to 20,000 per month.

Source: Developed and summarized by the Author

Fig 8

Summary of Monthly Tithe Return





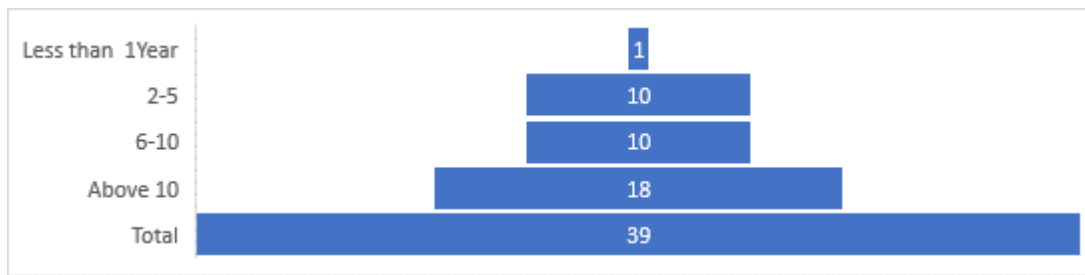
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*Note: The majority 29(74%) pay between 201 -500 birr per month, 1(3%) pay above 2000, while 3(8%) each pay less than 200, 501-1,000, and 1001-2000 respectively.*

Source: Developed and summarized by the Author

Fig 9.

Summary year of membership in the church



*Note: Part I: Fig 1 to 9 showing the General Information of Respondents with different charts and graphs.*

Source: Developed and summarized by the Author

In part I, as described above different types of charts have been employed. Accordingly, a simple bar graph is used for the gender information, while a histogram (Pareto) is used to show a summary of the membership structure. On the other hand, 2-D column graphs are used to show a summary of age, salary, and marital status. A Scatter chart was used for occupation while box & whisker is used to show tithing return and a funnel graph has been used to show years of membership in the church.

## Part II Yes or No Answer Questioner

The yes or no questionnaire was prepared in such a way that it gives information about the awareness of the members towards tithing and offering.

Accordingly, in this study, 39(100%) of respondents responded that tithing and offering are obligations of the members of the church while 34(87%) responded that they return their tithes and offerings regularly. On the other hand, 31(79%) responded they are regular attendants and also encourage others to return their tithes and offerings regularly. The majority of respondents, 21(66%) said that they don't pay the previous tithes and offerings they didn't



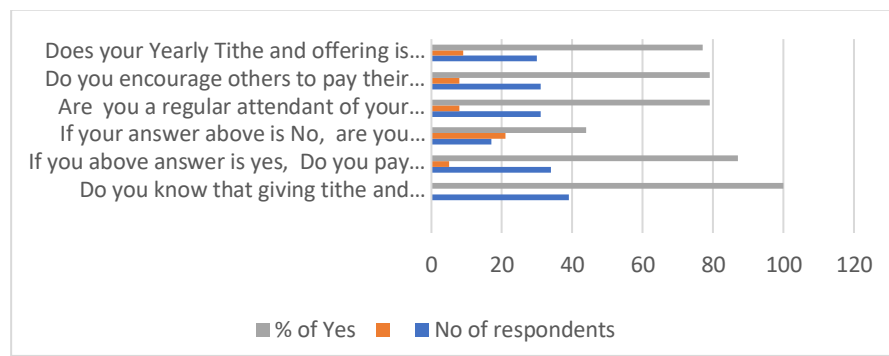


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return due to their absence in the past. 30(77%) of the respondents said their income is increasing on a yearly basis as shown in Table 10 below

Fig 10.

*Summary of respondents to the Yes or No questioner*



*Note: The light red shows the number of respondents who answerewerd No.*

Source: Developed and summarized by the Author

### Part III Reason for giving Tithe and Offering

In this part, the respondent gives his/her insight to the 14 questionnaires giving a mark from 1 to 5. In this case, 5 = absolutely right, 4=Strongly right, 3= Right, 2= fair and 1= Poor.

Accordingly, the study showed that the highest reason for returning tithing and offerings is an indication of gratitude towards God for giving everything with a mean score of 4.87 while God cannot bless you if you do not offer the tithe is the least reason with a mean score of 3.23 according to the respondents. The 2nd reason is that offering is a plan of God in order to receive money in developing his work with a mean score of 4.82 and the average mean score of all respondents is 4.34 as indicated in Table 1 below.



Table 1.

*Summary of reasons for tithing and offerings*

Title	Mean	SD	Reason for giving Tithe and Offerings
Be an example for others	3.13	1.2	Good
A duty for human to give thanks to God	4.34	0	Highest
Give the offering because of the tenth commandment that says, "thou shall not covet"	4.26	0.1	Highest
Give the offering because "The love of money is the root of all evil" (1 Timothy 6:10) "	4.46	0.1	Highest
Christians must consider themselves as a way to Bring compassion and joy from God to mankind	4.34	0	Highest
Giving tithe and offering help us to receive blessing and make our life better	4.59	0.3	Highest
Offering is a reminder for the member that God owns everything in this world	4.72	0.4	Highest
Offering is a plan of God in order to receive money in developing His work	4.82	0.5	Highest
Offering is an indication of gratitude towards God for giving everything	4.87	0.5	Highest
The reason for giving offering is to get blessings from it	4.28	0.2	High
God declared that those who do not offer the tithe are fraudulent	4.51	0.2	Highest
Giving honour to God with your wealth (Proverb 3:9-10)	4.64	0.3	Highest
God cannot bless you if you do not offer the tithe	3.23	1.1	Good
Give the offering because, "live a life of your own is selfish"	4.54	0.2	Highest
Total	4.34	0.4	Highest

**Part IV. Something that you give to the Church (Arrange in order of importance from 1 to 5)**

In this part, the study considered only 23 respondents as 16 respondents didn't follow the instruction of the questionnaire and it was rejected accordingly.



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From the research, it was noted 6(26%) considered money as a 1<sup>st</sup> priority item to return as Tithe and offerings while 61% responded knowledge /Talent is the 1<sup>st</sup> priority to be given. 3(13%) responded time is the 1<sup>st</sup> priority to be given to the church as shown in table 2 below.

Table 2.

*Summary of Something to give to the Church*

Priority Item	No and % of respondents									
	1st		2nd		3rd		4th		5th	
	No	%	no	%	No	%	No	%	No	%
Money	6	26	4	17	7	30	2	9	4	17
Knowledge and Talent	14	61	6	26	3	13	0	0	0	0
Time to help and support the church	3	13	9	39	8	35	2	9	1	4
Item	0	0	2	9	4	17	12	52	5	22
Physical/Labour service	0	0	2	9	1	4	7	30	13	57
	23	100	23	100	23	100	23	100	23	100

Note: Summary of something to give to the church.

The above results show that the majority of the members of the Bishoftu Adventist Church irrespective of their age, sex, educational status, year of membership, or income are known and committed to give something to the church which is a positive advantage for the Church. However, more awareness and teaching are required to raise the finances of the church. Further conclusions and recommendations are presented in the next chapter.

### Conclusion and Recommendations

Out of the 100 questionnaires distributed 39(39%) were filled and returned for the study.

The entire 39 (100%) church members of Bishfotu Adventist church irrespective of their gender, position in the church, age, marital status, monthly income or years of membership know that tithing and offerings are the obligations of a believer Christian which is in line with the study of Subin Putsom( 2016) except for educational status while it is in



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contrary to that Kitchen and Dalton (1990) and Kitchen (1992) with a significant level of 0.05 different from this study which they found that age of the family leader is a significant factor for tithing and offering because of the higher age of the family leader means the higher income when compared with the low age of the family leader. On the other hand, the study found that there is no difference in education level influences in giving tithes and offerings which in contrary to that of Subin Putsom( 2016) whereby the study found that different education levels pose an influence to personal faith, economic, social, organization and activity with reasons of giving significantly at 0.05.

The study showed that the highest reason for returning tithing and offerings is an indication of gratitude towards God for giving everything with a mean score of 4.87 while God cannot bless you if you do not offer the tithes is the least reason with a mean score of 3.23 according to the respondents.

The study also showed that Knowledge/Talent is the 1<sup>st</sup> priority thing to be given to the church which is in contrary to Subin Putsom( 2016) which puts money as the 1<sup>st</sup> priority item. The respondents responded money to be a 2<sup>nd</sup> priority item to be given to the church.

The tithes and offerings of each of the members of the Bishoftu Church are relatively small because the majority of the income of the members 23(59%) are between 2001-5000 birr/month. Hence, with current offerings and tithes by its members, it is difficult for the Bishoftu church to do its spiritual activities.

Therefore, it is recommended that the Church has to increase its member's awareness for more commitments and also design a mechanism/s on how to add new members to the church by way of conferences, reach outs, and the like also need support in the form of donations both locally and internationally.



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