

**INTERSECTION OF SERVICE LEARNING IN AN INTRODUCTORY
ACCOUNTING PROJECT**

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Experiential education, or more specifically in this case service learning, is becoming an important piece of post-secondary education. We outline a Team Service Learning Project (See Appendix A) implemented in a first-year managerial accounting course at a Canadian institution and highlight how it relates to the academic, work and community aspects that are key to students' learning experiences.

INTRODUCTION

The project that was implemented consisted of different deliverable aspects attached to specific accounting competencies that will be discussed in this paper. Students were randomly placed into teams with the initial goal of developing internal contracts to lay the foundations of how they would work together. Through the term, they were responsible for creating videos to practice oral presentations using various topics. The final project was designed around the students delivering a budgeting tool, using Excel, to a real client and using a video to present themselves and their information to the client. This was meant to be a way of engaging students with sometimes dry material. It was viewed as a good way to engage students and try to develop a connection to service activities within a community that would enhance academic outcomes (Parker-Gwin & Mabry, 1998). It also seemed to be a good method of trying to provide a course that prepares students for a global market place for work (Metcalf, 2010). This paper will focus on this service learning project in terms of some background to what service learning is, and then it will discuss the three perspectives (academic, work, community) influencing this service learning project with a focus on the academic aspect of these three perspectives.

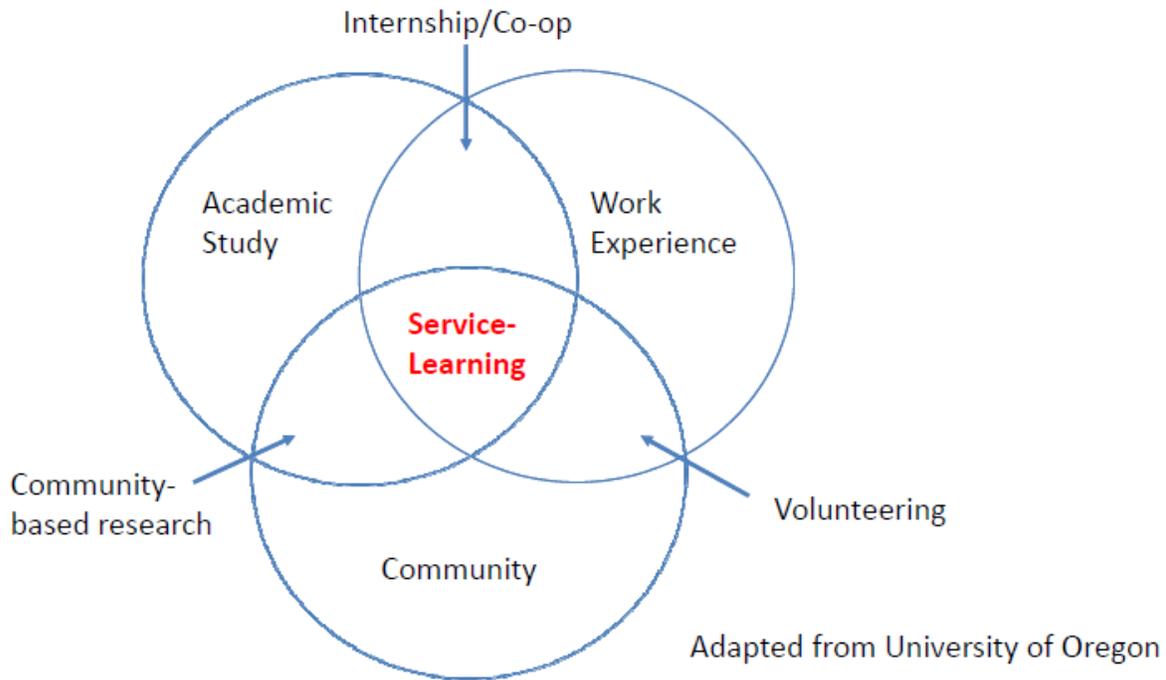
BACKGROUND OF SERVICE LEARNING

Tell me and I forget, teach me and I may remember, involve me and I learn

There seems to be no definitive starting point for service learning, but the term seems to have grown out of work by Ramsey and Sigmon and has links to the work of Dewey (Giles, & Eyler, 1994). Three areas of interest were formed in a recent research study whereby qualitative methods identified academic, personal and civic dimensions as themes from student's use of business related concepts in a service learning project (Grotrian-Ryan, Ryan, & Jackson, 2016). These dimensions have been discussed in many ways and research has linked this to the ability to affect student's achievement in higher education (Kahu, 2013). The intersection of academic study with areas outside of the classroom is some of what brought this project to fruition.

This idea of intersections beyond academic only study was further expounded with the approach of Vygotsky who was a proponent that interactions at a social level are crucial for cognition development (Vygotsky, 1978). Intuitively it makes sense that when we connect the concepts we are teaching in academe to concepts that students can have an intimate experience

with, we will develop a deeper relationship than just teaching. There seems to be a hierarchy of learning where if the student is engaged with many of their senses and experiences, then the process of learning is furthered. Students have a much higher propensity to learn when the material is relevant to their own purposes, much of which is acquired by doing (Rogers, 1969). Service learning has been used in the context of this project from the perspective of a collision between three distinct perspectives of learning; academic study, work experience, and community as shown in the following figure:



ACADEMIC STUDY PERSPECTIVES

The project that was implemented was also born out of the need that arises to connect students to material that is highly technical and doesn't always lend itself to being engaging. There is always a caution in this setting that we as educators begin to treat students as repositories of information and we just dump our knowledge into them (Biesta, 2005). The project that was introduced used the idea of practical learning in the context of a service learning experience. For any program it can be important to engage beyond the classroom and it is clear that practical relevance through service learning provides some solution to the narrow focus of business programs by providing a mechanism of civic engagement (Godfrey, Illes & Berry, 2005). This project was developed to work with new entrants into an accounting program to try to engage them with a real client to provide a 'real-world' solution.

This connection to the 'real-world' is important because a lot of the material that is covered in this introductory management accounting class is mapped against an articulation framework as set out by the national accreditation organization. There are many instances when

we will need to cover content that is required by the national accreditation body to ensure that students have the requisite knowledge in a specific topic area that is relevant to industry applications. These are often called technical competencies and tend to be approached from a guidelines perspective in that there are definitions and criteria that must be considered when one is assessing certain situations. If students do not have the understanding of what these guidelines are, what the guidelines mean, and the context within which they are used, then students will not be able to enter the field of work that requires an understanding of these guidelines as a minimum threshold. The use of service learning has been shown to significantly help faculty members connect students to content, this is especially true when the content is highly technical (Unger, Kulhavy, Busch-Petersen & Hung, 2016).

One of the requirements for designation is the demonstration of technical skills at various levels of proficiency (CPA Canada, 2017). Many areas within accounting require a public license, and as such requires a base technical competency with a strict adherence to industry guidelines when implementing these technical skills. From an educating perspective this typically creates an educational model that follows the pattern of giving students access to the required information, for example referencing websites, and ensuring that if a technical question arises then they will be able to defend their response with a validated source. There are many ways they can access this information, but the key is to be able to draw information out of this section that is specific to the situation that is being considered. As this information is provided in a section and paragraph format, the students can cite specific sections of the standards that are relevant to defending their position. Even though this type of learning can take judgment, there is quite often a correct and an incorrect response that is easy to assess. In this respect, students can have instant feedback from which to enhance their ability to understand the content.

Where this type of education typically falls short is in the development of skills that are sometimes called the soft skills, called enabling skills in accounting (CPA Canada, 2017). Enabling skills are also a requirement for designation, but for the most part this area is not tested in the same way as technical skills. Time management is one of these skills for instance. This skill is not bound by any specific location with different technical requirements and is consistently discussed in terms of having importance to accountants. Whether it is preparing for an upcoming tax season (Abate, 2015), ensuring we have time to spend with family and friends (Huffman, 2015), ensuring we have the skills to advance our careers (Moreno, 2015) or trying to find ways to reduce stress (Scobie, 2012), we know that time management is an important skill. A recent study alluded to time management in the context of case analysis and how planning time was positively associated with response quality (Phillips & Schmidt, 2016). So from a testing perspective we have an understanding that managing time and being able to use time effectively is a known component of success in terms of acquiring a designation and being promoted in practice. Oral presentations would fall under this umbrella as well, even though there is not a significant body of literature on this competency.

From the previous discussions the issue typically follows as to whether or not we have the ability to quantitatively measure these enabling skills. This does not always align with the system of education that we exist in that typically looks for metrics and numbers to define success. There are many that would question the policies that have us focus on hard outcomes, for example employment, and focus more on the engagement of the student in more “soft”

outcomes to measure success (Zepke & Leach, 2010). The problem with this political approach is that it becomes just that, political. So as an educator, one may be faced with the dilemma of wanting to teach skill sets that go against the grain of traditional aspects of the current education system. The use of a service learning project was a unique way to link this academic content to various enabling skills such as time management, oral communication, ethical and professional behavior, and decision making. By using an existing framework from an accreditation process, a grading aspect that revolved around expectations was developed to provide quantitative measures. Therefore a technical component could be measured and the students would have a baseline comparison to use in terms of a marking rubric. This seemed to be a good way to create an overlap between what is best for the student and what is palatable by the institution.

WORK EXPERIENCE PERSPECTIVE

The work experience perspective for this project was born out of anecdotal information about students and their declining ability to interact with employers in job interviews (this came from both external sources such as industry recruiters and internal sources such as the Co-op Office.) First year accounting students desire to obtain relevant industry experience without having an accounting job. Service learning appears to be one way of connecting students to a business application involving a real client with real business issues (Chiang, 2008). Students are immersed in a client's issues often in real time without the luxury of knowing what the solution should be. They are forced to develop an experience that focuses on what the solution will be, often the work experience component that is missing in their early academic careers. As most students do not have a lot of work experience to bring into the projects, this typically is as close as they can get to working in practice without being in a real job. This is in line with the body of literature that is growing in accounting that shows students that have access to work before graduating receive benefits that those who don't have access to work receive (Stanley, 2013), an employable benefit for the student.

On the surface connecting students to work experience seems great, but underneath is the reality that there are real constraints on the ability to implement such a project in a classroom setting (Tonge & Willett, 2012). These constraints are often in the form of time commitment, there was a vast amount of time that went into understanding the client, developing the relationship that was necessary to be able to work with them, and try to solve the problem they had. It would be unfair to students to provide them with a project that is beyond the scope of their current abilities. Therefore a significant amount of time was spent trying to ensure that the information provided to the students was in a format that they could understand, use, and that was related to the content that they were learning in the classroom. This also taxes the abilities of the instructor because there is the need for instructors to have a high degree of expertise to be effective at creating a learning environment in a technical subject (Jahanpour, Azodi & Khansir, 2016). We have created a slight paradox that revolves around the question of how do you get work experience? By getting work experience would be the best answer. This service learning project created a work experience situation for students so that they could try and fail without actually being assessed as a failure. Learning opportunities such as this are hard to come by in

traditional education and this service learning project allowed students to break the paradox of getting work experience by getting work experience.

COMMUNITY PERSPECTIVE

Often times in business schools we tend to focus on co-op placements or work integrated learning aspects where students will be given active employment as a part of their education. The links to benefits in this type of work related learning are clear in that these external sources provide excellent learning opportunities for students in accounting (Elijido-Ten & Kloot (2015). Service learning is slightly different in the sense that the external source is not actively employing the students. This creates the need for partnerships between the university and the community (Kenworthy-U'Ren, 2008). Within this project was the clear requirement to connect to a business outside of the educational institution. The key aspect for this perspective is to ensure that the business that is being brought into the project sees some form of value in what is delivered back to them. However, the benefits to the community is a side that is often thought of in academic terms. Often times we focus on the educational aspect of what is the learning outcome for the student in terms of the skill set or the knowledge that we expect them to retain from this experience. Therefore it is equally important to consider what the outcome is for the community partner as they will typically focus on the item that is being delivered (Geller, Zuckerman, & Seidel, 2016).

The other area that is important to consider from the community perspective is the fact that we are seeing more international students in our education programs. Some research identifies the need to connect international students to community members to better understand the social and cultural differences of diverse backgrounds (Yorio & Ye, 2012). From experience it can be seen that it is important for educators to consider the fact that we are seeing students who are not familiar with our educational customs and methods. For example, it could be a surprise to find out that when giving test some students are not familiar with what a Scantron sheet is and how it is filled out. The service learning project forced international students to engage with people within their cohort and to understand the business that was outside of the institutions walls.

CONCLUSION

Overall this project was met with both positive praise and criticism from the students. Some of the students have seemed to struggle with the group setting and the dynamics that can form around this. This could be partially because the students were forced into groups that had to communicate face to face to develop a contract. There were some issues because students complained that everything had to be done via email and that they could not just iMessage to communicate. This was tempered with them because accountants will rarely send confidential information over text messages, but it does show the need to consider the new modes of technology that are coming out. From our perspective we can see clearly the intersection of the three perspectives outlined in this paper.

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Appendix A:

Team Service Learning Project Assignment

Your team contract template is divided into three major sections:

1. establishing team procedures
2. identifying expectations
3. specifying the consequences for failing to follow these procedures and fulfill these expectations

Since the basic purpose of this team contract is to accelerate your team's development, to increase individual accountability for team tasks, and to reduce the possibility for team conflict, make your contract **as specific as possible**: (a) specify each task as detailed as possible, (b) specify each step in a procedure or process as detailed as possible, (c) specify the exact person(s) responsible for each specific task, and (d) specify the exact time and exact place for completion or submission of each task. The more specifically you describe your team expectations, roles, and procedures, the greater chance you have for a successful team experience.

TEAM CONTRACT

Course _____, Section # _____

Instructor _____

Team Members:

1) _____

2) _____

3) _____

4) _____

5) _____

Team Procedures

1. Day, time, and place for regular **team meetings**:

2. Preferred method of **communication** (e.g., e-mail, cell phone, wired phone, Blackboard Discussion Board, face-to-face, in a certain class) in order to inform each other of team meetings, announcement, updates, reminders, problems:

Personal Accountability

1. Expected individual attendance, punctuality, and participation at all team meetings:
2. Expected level of responsibility for fulfilling team assignments, timelines, and deadlines:
3. Expected level of communication with other team members:
4. Expected level of commitment to team decisions and tasks.

Consequences for Failing to Follow Procedures and Fulfill Expectations

1. Describe, as a group, you would handle **infractions** of any of the obligations of this team contract:

2. Describe what your team will do **if the infractions continue**:

- a) *I participated in formulating the standards, roles, and procedures as stated in this contract.*
- b) *I understand that I am obligated to abide by these terms and conditions.*
- c) *I understand that if I do not abide by these terms and conditions, I will suffer the consequences as stated in this contract.*

1) _____ date _____

2) _____ date _____

3) _____ date _____

4) _____ date _____

5) _____ date _____

CASE PRESENTATIONS ASSIGNMENT

Each student will be assigned to a group that will be required to prepare three oral presentations and a written report. The first requirement will be to find your group members. In this class section on Sakai, Click on the Site Info tab and click on the Groups icon that is in the blue highlighted area. From here you should see your group and be able to access their Brock emails to initiate communication.

Team Contract – Due XXX

Each team will be required to develop a signed contract. This contract is entirely up to you to develop and sign, but it will be the basis for any points of disagreement. Some basic guidelines that you can follow are posted on Sakai, with the basics as follows:

- Develop a purpose or mission for the group
- Establish procedures for how you will work together
- Specify what is expected for members and ramifications for not adhering to those expectations. If you are fired from a group for example, you will not partake in the presentations and will not receive marks for this assignment.

You should be aware that the expectation of the randomized groups is that you will have to deal with some adversity. Some groups will have members that don't show up, some will have members that drop this course. You are going to work through the presentations as a group and as such you will be marked as a group.

Your agreement requires the following three statements:

- a. I participated in formulating the expectations, roles, and procedures as stated in this contract.
- b. I understand that I am obligated to abide by these terms and conditions.
- c. I understand that if I do not abide by these terms and conditions, I will suffer the consequences as stated in this charter/contract.

Name & Student ID	Date signed
1) _____	date _____
2) _____	date _____
3) _____	date _____
4) _____	date _____
5) _____	date _____

A signed contract is to be uploaded to the assignments folder by XXX by 11:59pm. The assignments folder is set up for groups so you will only have to have one person upload the contract. Signatures will be assumed once uploaded, keep a copy for your group records.

The instructor reserves the right to arbitrate group decisions or reverse decisions that are made by groups that are not in the spirit of being fair.

Preliminary Video Presentations

Each group will be required to upload three videos to Sakai through the term. The first video will be an icebreaker into the video technology used at Brock. The second video will provide you a framework for the Case Report that will be due at the end of the term. The third video will provide the details of your Case Report that will be delivered to a real client. This will be graded according to the Goodman School of Business Undergraduate Individual Oral Communication Rubric that is posted on Sakai.

Video1 – Due XXX

This video assignment is essentially designed to get you familiar with the technology that is used at the Goodman School of Business through Sakai. There is a link to PickNPlay on Sakai that will be used to house the videos you will create for this course. Each group is required to select a topic for discussion and prepare a 3-5 minute presentation. You have complete discretion in choosing a topic as long as you are professional and respectful in your choice.

The basis for your video will be the Goodman School of Business Undergraduate Individual Oral Communication Rubric that is posted on Sakai. Again, this portion of the report is not about content, but how you are presenting yourself and the content.

This grading for this portion of the assignment will be assessed either complete or incomplete. The grading approach taken for this assignment is a negative grading approach. If a group is assessed incomplete, then the final grade for the Case Report will be reduced by 25%.

Video2 – Due YYY

In Class 8 we will be reviewing content that you will use for the second video portion of this assignment. This portion will be broken down into 2 parts.

The first part will be uploading a video similar to the first assignment, but this time the content will be directed. In Class 8 you will be given information that will be used for you to create a 5-10 minute presentation. This will be assessed according to the Goodman School of Business Undergraduate Individual Oral Communication Rubric that is posted under the resources tab in the Assignment – Case Presentations folder.

The second part will be a Peer Assessment. Using the Goodman School of Business Undergraduate Individual Oral Communication Rubric template that is posted you will be required to assess another group's presentation. Instructions for the Peer Review process are posted with the rubric template.

This grading for this portion of the assignment will be assessed either complete or incomplete. The grading approach taken for this assignment is a negative grading approach. If a group is assessed

incomplete, then the final grade for the Case Report will be reduced by 25%. You will, however, be able to see how someone else views your content and further understand the Rubric that will be used for a portion of your final grade on the Case Report.

All video files are required to use the following format Group#_Video# (replace # with appropriate actual number). Deviation from formatting will count as an incomplete grade.

From Harvest Farms website:

About: Pick-your-own and ready-picked sweet cherries and tart (sour) cherries galore! With over 500 trees to choose from, there are ample cherries for everyone! A family farm that specializes in cherries. Pick your own is open for the season (Late June and July). A family owned farm that has farmed the same orchards for 4 generations, they have recently expanded to a pick-your-own and farmer's market retail.

20 Valley Harvest Farms is currently in a state of transition with respect to its business model. For the year ending February 28 2016, Harvest Farms produced cherries mostly for commercial applications. For the year ending February 2017, this was changed to 50% commercial, 50% pick your own markets. For the year ending February 2018, the intention is to switch to entirely pick your own cherries and have all 500 trees dedicated to pick your own customers.

What you are being given from the client

I would like assistance designing a proper budgeting tool for my business. Though my family has farmed this land for 4 generations, I took over in 2013 and have recently expanded to a pick-your-own and farmer's market retail. If you could create a budgeting tool for Harvest Farms that would be appreciated. An excel document is the key deliverable that will allow me to prepare a sensitivity analysis of operations by inputting various factors. This should link to both an Income Statement and to a Cash flow projection.

Other considerations

Try to do something that is value added beyond the core element of what is being asked by the client. This does not mean make up your own version of what the client wants, but more to give this specific client a report that shows that you can go above and beyond. Pay attention in classes as this will be discussed at different points during the term.

Communication

All communication (questions to the client) for this project is to be done via the Forum on Sakai "Case Report Questions". **DO NOT CONTACT THE CLIENT DIRECTLY.** This includes any suppliers, customers or employees. Questions will be collected from the forum on Sakai by your instructors and communicated to the client by your instructors. Any groups caught communicating with the client in any way will be subject to academic misconduct and will be awarded a mark of zero for this project.