

## ENERGIZE YOUR CLASSROOM: SERVICE LEARNING

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### ABSTRACT

The purpose of this article is to discuss the importance of service learning projects as a pedagogical tool and justify their use in accounting courses. The paper describes a service learning project that provided opportunities for students to develop the personal competencies of teamwork and communication. The project involves developing and presenting financial management seminars for local non-profit organizations, high schools and groups on the college campus. A detailed description of the learning goals, planning and implementation issues and project assessment is presented in the article that follows.

### INTRODUCTION

The accounting profession has changed dramatically in recent years. Technological advances, globalization and investor power in the capital markets has changed the role of the stereotypical accountant that sits in the back cubicle calculating profits and losses (Albrecht and Sack, 2001). Today's accountants are actively involved in operations allowing them to determine firsthand the organization's informational needs. As a result, effective interpersonal skills in interacting with clients and co-workers are crucial for success. As noted in Albrecht and Sack's report on the future of accounting education, "accounting leaders and practicing accountants believe that accounting education , as currently structured, is outdated, broken, and in need of significant modification"(Albrecht and Sack, 2001).

In addition, to remain competitive in the global market, employer's expectations of students have increased; therefore, students need opportunities to develop real-world skills such as teamwork and communication. It is no longer advantageous for students to sit passively in the classroom listening to lectures. Students need to be actively involved in their educational experience by applying the firsthand knowledge they

learn in the classroom. Research supports active learning strategies and is based on two key assumptions, that learning is an active endeavor and that different people learn in different ways (Meyers and Jones, 1993). General characteristics of active learning include involving students in more than just listening, increasing emphasis on skills development versus transmitting information and engaging students in activities that require the application of knowledge (Bonwell and Eison, 1991). "We have found that by engaging the students in activities during the learning process, they communicate their problems better, retain the material more fully and make more frequent connections between the current material being taught and other information previously learned" (Gibbs and Hagadorn, 2006). There are various active learning strategies that can be used to enhance student learning that range from simple techniques such as small group activities to more complex strategies such as service learning. This paper will focus on the use of service learning as an active learning strategy.

### WHAT IS SERVICE LEARNING AND WHY IS IT IMPORTANT?

According to Rama, "service learning is a form of active learning that involves service to one's community" (Rama, 2000). Waterman expands on this definition of service learning to include:

- "A method under which students learn and develop through active participation in thoughtfully organized service experiences that meet actual community needs and that can be coordinated in collaboration with the school and community;
- That is integrated into the student's academic curriculum or provides structured time for the student to think, talk, or write about what the student did and saw during the actual service activity;
- That provides students with opportunities to use newly acquired skills and knowledge in real-life situations in their own communities; and
- That enhances what is taught in school by extending student learning beyond the classroom and into the community and helps to foster the development of a sense of caring for others" (Waterman, 1997).

An additional component of service learning suggested by Zlotkowski is the planned reciprocity of learning by the students and the benefits received by the agencies served (Zlotkowski, 1996). This added requirement of a service learning project eliminates the idea that service learning is just "do-gooding" and highlights the fact that the agencies participating in the process with the students "are not desperate and thrilled to be rescued by college students" (Still, 2004). The benefits provided to the organization have to be balanced with the learning experience of the students.

Several external reports support the use of service learning as a valid teaching pedagogy. The Accounting Education Change Commission (AECC) Position Statement

Number One suggests that service learning should be considered in accounting education due to the fit between expected outcomes of service learning projects and the competencies desired in accounting graduates. "Students must be active participants in the learning process, not passive recipients of information. They should identify and solve unstructured problems that require the use of multiple information sources. Learning by doing should be emphasized. Working in groups should be encouraged" (AECC, 1990). Albrecht and Sack's report also recommended that student "gain practical business experience through more active teaching methods such as internships, field studies and service learning assignments" (Albrecht and Sack, 2001).

In addition, the American Institute of Certified Public Accountants education executive committee charged a special task force in 1999 with developing a competency-based framework that would prepare students for entry into the profession. The competency based framework was part of the AICPA vision of the future of the accounting profession which recognizes that new skills will be necessary to succeed in the future. CPAs will acquire some of these skills through experience and continuing education; however, the foundation of such skills must be developed through higher education in college and universities. The competency-based framework was developed around three broad areas: functional competencies, personal competencies and broad business competencies. Historically, accounting education has focused on the functional competencies which include the technical knowledge necessary to function in the accounting profession. "The personal competencies relate to the attitudes and behaviors of individuals preparing to enter the accounting profession" (AICPA Core Competency Framework, 2008). Seven specific personal competencies were listed in the framework which include: professional demeanor, problem solving and decision making, interaction, leadership, communication, project management and leveraging technology. The service learning project that will be described in the remainder of the paper clearly addressed several of the AICPA personal competencies like leadership, communication and interaction. Exhibit 1 includes the mission statement and goals for the project.

## PROJECT OVERVIEW

The service learning project utilized in an introductory and upper level accounting course focuses on the development of personal skills through service in the community. Teams of students were created from one Principles of Accounting II course and one Intermediate Accounting II course to develop and implement money management seminars at local nonprofit organizations and high schools throughout the semester. The project provided an opportunity for students to work together as a group to gather information, create presentations and communicate in a professional manner. The

team concept of the project created an atmosphere conducive to learning and growth. Each team had at least one student from Intermediate Accounting to provide each group with, in most cases, a junior level student that has a broader background of accounting coursework. The topics of the seminars were certainly at a level appropriate for the second semester of a principles course. The intention was to provide a role-model for the group and to ensure the teams felt confident in their knowledge.

The primary goal of the project was for the students to gain valuable experience in developing their interpersonal skills through working in teams and communicating the subject matter to individuals outside the college. In addition, as noted by Still and Clayton, "accountants do play important roles in community organizations and are often sought out to fill board positions with local organizations" (Still and Clayton, 2004). Thus we hoped the students would recognize the need for business educated community members to be active in local service organizations as a result of participating in the project. Exhibit 1 includes a complete list of the project's goals and learning objectives.

This project was implemented at Roanoke College, a small liberal arts college, in Salem, Virginia and was supported by a learning community funded by the college. The goal of the learning community was to aid in the development and implementation of projects that connect curricular and co-curricular activities. The internal grant provided monetary funds to help compensate for the additional faculty time involved in the project, fund student associates to assist with the planning and implementation of the project and travel funds for relevant conferences.

## PLANNING

Planning for this service learning project was a joint effort between two faculty and two student associates. The detailed work of the project began about three months prior to implementation. At this time, the student associates began calling area service organizations to target participants for the workshop. These interviews helped identify organizations that would work best within the time commitments of our course and the potential number of participants at each site. Once the local organizations were identified, the instructors made follow-up calls to more fully explain the goals of the project and to work out the details related to the specific dates and times for the meetings. In working with service organizations, the instructors found that initiating contact early was very important since it was often difficult to speak with the contact at the service organization. Frequent communication with the organizations closer to the actual presentation dates was crucial to confirm times and receive a more accurate number of participants. In the last two years, the project has been very

successful at several local organizations, such as, the Rescue Mission, Bethany Hall (a home for women with addiction issues) and the local YWCA. Each of these organizations already had monthly meetings in place and the money management workshop was the featured topic of the meetings for three consecutive months.

As the project planning was finalized, the next step was to assign students to the various service organizations. Through research on the organizations websites and information gathered in earlier phone interviews, the student associates created a PowerPoint presentation on the mission of the various service organizations and their primary purpose in the community. The student associates presented this information during a class session and distributed the workshop dates and times for each organization. The students were given a few days to submit their top three choices for their project site. If a student's schedule hindered participation in the service learning project, an optional research paper could be written.

### IMPLEMENTATION – TEAM BUILDING

During the implementation of the project, one of the more difficult project issues was combining the two different accounting classes. The two classes did not meet at the same time so a teambuilding luncheon for both classes was held during a free block for all students. The teambuilding meeting was an opportunity for students from each class to meet and start working on their project. The teambuilding luncheon began with a group dynamic skit which portrayed various team member personalities that a student may encounter in a group. The four roles portrayed in the skit were the silent team member (the one who never speaks at the meetings), the wanderer (the individual who lacks focus on the project and is usually late), the arguer (the individual that argues about everything) and the leader of the team that tries to pull these various and exaggerated roles together to conduct a team meeting. The students enjoyed the interactive approach to identifying and discussing group dynamic issues.

Also the initial teambuilding meeting allowed groups to become better acquainted and begin planning for their first workshop session. Following the skit each group participated in an icebreaker activity and then analyzed the outcome of the activity focusing on the roles that certain team members assumed and the effectiveness of their overall planning and communication. This helped the groups identify two key roles the instructors required for each team: a facilitator and a note taker. The facilitator for the group moderated all team discussions, kept the group on task for each assignment and ensured that everyone assumed their share of the work. In addition, the facilitator communicated lesson plans for each workshop session with the assigned instructor. The note taker was responsible for taking notes during meetings, reminding the group of the next meeting and items requiring further work. Also the note taker followed up after

every meeting with the team through e-mail regarding meeting dates, summary of key decisions and next steps.

### IMPLEMENTATION – ON-SITE SESSIONS

The goals of the money management workshop were to educate the participants on budgeting and how to make informed decisions regarding their money. Each workshop focused on a specific topic and had at least one interactive assignment that allowed the participants to apply the information to their own personal situation. Generally three sessions were provided at each site. The topic of the first session at each organization was usually consistent from group to group; however, the approach and activities were often different based on the creativity and expertise of each groups' team members. The first session provided an overview of budgeting including the importance of goals and how to develop a budget. Some groups walked the participants through a budget scenario while others had the workshop participants create a bank for saving money utilizing a soft drink can or a water bottle. The "bank" activity helped the students feel more comfortable and provided a chance to get to know the participants individually, which also helped breakdown any barriers between the students and the participants. The next two sessions included topics on roadblocks to financial success, such as, the differences between credit cards and debit cards, the advantages and disadvantages of payday loans and/or rent to own options and spending pitfalls. Exhibit 2 is a sample of one of the activities created to practice budgeting with the participants.

In the weeks leading up to the first workshop session, time was spent during class preparing the students for the service learning project. The student associates developed a PowerPoint presentation entitled "Service Learning – What is it?" and spent a part of one class period talking about the project's goals and the difference between volunteering and service learning. The instructors' goals for the project were explained early in the process which seemed to help create student buy-in and engagement with the project. The student associates also lead the class in an exercise to discuss stereotypes. The students were asked to name various types of music and three characteristics or stereotypes of each one of the music types. Ultimately, the students were asked to stand up if they listen to a type of music. The conclusion was made that most of the students did not have the characteristics or stereotypes for the music that they listed. The activity emphasized that each student needed to keep an open mind about who they might meet along the way during the project. During previous service learning projects, students have found that people at the transitional living centers were from all walks of life and there is no specific stereotype. Lastly, the students prepared and discussed a personal monthly budget. This activity is similar to the activity the students will be asking the participants from the service organizations to

complete. There were several benefits to completing the personal budgeting activity during a class. First the students had an example to follow by watching the instructors model the appropriate way to explain and complete the activity. In addition, the students gained a better understanding of how difficult or uncomfortable it might be for some people to share personal financial information with others.

### EXPECTATIONS AND ASSESSMENT OF STUDENTS

In order to provide a valuable learning experience for the students and the participants at the sessions, clarifying and communicating key expectations was very important. The first set of expectations was related to the work that occurred during the team meetings which were held prior to each site visit. The course instructor provided the teams with general topics for each session and was available for questions; however, each team was expected to develop and implement activities relevant to each site to aid in the discussion of the topic. In addition during the team meetings, the team members determined who would present each section of the workshop. Prior to each on-site presentation the facilitator from each team was expected to arrange a time to discuss the workshop session agenda with the instructor. The second set of expectations was related to the on-site visits. Teams were expected to present three times a semester with each session lasting one hour. A faculty representative or a student associate accompanied each group to the on-site visits and provided informal feedback after each workshop session.

The service learning project was weighted at ten percent of the overall course grade. During the semester, each student was required to write a brief reflection paper about each site visit. Secondly, attendance at team meetings and on-site visits was critical to the learning aspect of the project and was a significant part of the project grade. In addition attitude and professional appearance at the on-site sessions was evaluated. Each student was allowed the opportunity to evaluate their other team members. Refer to exhibit 3 for the peer evaluation tool used in the project. The last component of the grading rubric was a two-page summary reflection paper upon the completion of the project. The students were provided with a list of questions to help them reflect on their experience while developing their paper; however, use of the questions was optional. The components of the project previously described were assigned a total of 100 points and the following grading rubric was used: 30 points for attendance at on-site sessions and three short reflection papers, 15 points for attitude and appearance at on-site sessions, 45 points for the summary two page reflection paper and 10 points for the peer evaluation.

## PROJECT ASSESSMENT

Both qualitative and quantitative methodologies were utilized in assessing the project. In part one, significance tests were run on the collected data to test the different hypotheses on the relatively homogeneous group of students. Part two has descriptive statistics that were provided for non-testable responses, and for part three, qualitative student impressions were taken regarding the student experience.

### Demographics

Fifty-seven students participated in this study. These participants included members of three different accounting courses. Two of the courses participated in the service learning project, and one course acted as a control group without project participation. Of the participants, fifty-six percent were male, and forty-four percent were female with ninety-one percent being between the ages of 18 and 21 years old. All but one student had chosen "Business Administration" or "Economics" as their declared majors.

### Tests of Significance

Each statistical test run on the data tested the mean scores of student responses to leadership questions provided in survey form before the service learning project with those scores from the same survey after the completion of the service learning project (with the exception of the control group). The full survey may be seen in Exhibit 4 of this document. For each question, paired samples T-tests were run on the Likert-scaled responses (1-5) since efforts were made to provide an identifying number to each student. Not all students were able to recall their identifying number; therefore, the sample size for the study was reduced from the original sample to  $n = 23$ .

In addition to the paired comparison, a control group was utilized who did not complete the service learning project. An independent sample test was run on the post-program means of the two groups (control group and participating group) to determine if there was a significant difference between the two groups.

### Paired Samples Test



It was decided before the statistics were run that  $p = 0.05$  for all tests would be appropriate to test all hypotheses. For the paired comparison test, the following hypothesis was developed:

$H_0: \mu_{1ni} = \mu_{2ni}$

$H_1: \mu_{1ni} \neq \mu_{2ni}$

Where  $\mu_{1ni}$  equals the mean response found for each "pre-program" question  $n$  (1-13) and  $\mu_{2ni}$  equals the mean response found for each "post-program" question  $n$  (1-13).

### Independent Samples Test

For the independent samples comparison test between the control group (who did not complete the service learning project) and the test group (who did complete the service learning project), the following hypothesis was developed:

$H_0: \mu_{1ni} = \mu_{2ni}$

$H_1: \mu_{1ni} \neq \mu_{2ni}$

Where  $\mu_{1ni}$  equals the mean response found for the control group for each "post-program" question  $n$  (1-13) and  $\mu_{2ni}$  equals the mean response found for the test group for each "post-program" question  $n$  (1-13).

### Findings (Part I - Tests of Significance)

The first test run was a paired sample T-test of the pre-program and post-program responses of the students who completed the service learning program. Each sample tests the results of the thirteen questions administered in the survey. The tests were run utilizing SPSS for Windows. The results are as follows:

Chart 1 - Paired Samples Descriptive

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Q1PRE	4.17	23	.834	.174
	Q1POST	4.26	23	.689	.144
Pair 2	Q2PRE	4.09	23	1.041	.217
	Q2POST	4.09	23	.848	.177
Pair 3	Q3PRE	4.17	23	.491	.102
	Q3POST	3.87	23	.815	.170
Pair 4	Q4PRE	3.61	23	1.033	.215
	Q4POST	3.70	23	1.063	.222
Pair 5	Q5PRE	4.00	23	.853	.178
	Q5POST	3.96	23	1.022	.213
Pair 6	Q6PRE	4.04	23	.825	.172
	Q6POST	4.00	23	.853	.178
Pair 7	Q7PRE	4.26	23	.810	.169
	Q7POST	4.48	23	.511	.106
Pair 8	Q8PRE	4.57	23	.507	.106
	Q8POST	4.35	23	.714	.149
Pair 9	Q9PRE	4.43	23	.590	.123
	Q9POST	4.39	23	.583	.122
Pair 10	Q10PRE	4.52	23	.511	.106
	Q10POST	4.35	23	.714	.149
Pair 11	Q11PRE	4.09	23	.900	.188
	Q11POST	4.09	23	.900	.188
Pair 12	Q12PRE	4.04	23	1.107	.231
	Q12POST	4.04	23	.928	.194
Pair 13	Q13PRE	4.17	23	.650	.136
	Q13POST	4.26	23	.752	.157

Statistics

Chart 2 – Paired Samples Correlations

Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 Q1PRE & Q1POST	23	.788	.000
Pair 2 Q2PRE & Q2POST	23	.558	.006
Pair 3 Q3PRE & Q3POST	23	.400	.059
Pair 4 Q4PRE & Q4POST	23	.632	.001
Pair 5 Q5PRE & Q5POST	23	.522	.011
Pair 6 Q6PRE & Q6POST	23	.711	.000
Pair 7 Q7PRE & Q7POST	23	.344	.108
Pair 8 Q8PRE & Q8POST	23	.562	.005
Pair 9 Q9PRE & Q9POST	23	.540	.008
Pair 10 Q10PRE & Q10POST	23	.601	.002
Pair 11 Q11PRE & Q11POST	23	.888	.000
Pair 12 Q12PRE & Q12POST	23	.485	.019
Pair 13 Q13PRE & Q13POST	23	.740	.000

Chart 3 – Paired Samples Significance Tests

Paired Samples Test

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 Q1PRE - Q1POST	-.09	.515	.107	-.31	.14	-.810	22	.426
Pair 2 Q2PRE - Q2POST	.00	.905	.189	-.39	.39	.000	22	1.000
Pair 3 Q3PRE - Q3POST	.30	.765	.159	-.03	.64	1.908	22	.069
Pair 4 Q4PRE - Q4POST	-.09	.900	.188	-.48	.30	-.463	22	.648
Pair 5 Q5PRE - Q5POST	.04	.928	.194	-.36	.44	.225	22	.824
Pair 6 Q6PRE - Q6POST	.04	.638	.133	-.23	.32	.327	22	.747
Pair 7 Q7PRE - Q7POST	-.22	.795	.166	-.56	.13	-1.311	22	.203
Pair 8 Q8PRE - Q8POST	.22	.600	.125	-.04	.48	1.738	22	.096
Pair 9 Q9PRE - Q9POST	.04	.562	.117	-.20	.29	.371	22	.714
Pair 10 Q10PRE - Q10POST	.17	.576	.120	-.08	.42	1.447	22	.162
Pair 11 Q11PRE - Q11POST	.00	.426	.089	-.18	.18	.000	22	1.000
Pair 12 Q12PRE - Q12POST	.00	1.044	.218	-.45	.45	.000	22	1.000
Pair 13 Q13PRE - Q13POST	-.09	.515	.107	-.31	.14	-.810	22	.426

As can be seen from the significance findings, utilizing a p-value of .05, the students did not provide significantly higher scores on the post-program survey for any of the leadership questions provided on the survey, and we fail to reject the null hypothesis ( $\mu_{1ni} = \mu_{2ni}$ ).

Chart 4 - Independent Samples Descriptive Statistics

**Group Statistics**

GROUP		N	Mean	Std. Deviation	Std. Error Mean
Q1LEAD	Control Group	15	3.73	.594	.153
	Test Group	42	4.14	.718	.111
Q2OTHERS	Control Group	15	4.20	.941	.243
	Test Group	42	4.29	.742	.114
Q3TOLER	Control Group	15	4.20	.862	.223
	Test Group	42	4.17	.824	.127
Q4ENERGY	Control Group	15	3.80	.862	.223
	Test Group	42	3.95	.909	.140
Q5HELP	Control Group	15	4.00	.845	.218
	Test Group	42	4.19	.862	.133
Q6PATIEN	Control Group	15	3.60	.986	.254
	Test Group	42	4.14	.814	.126
Q7JOBDON	Control Group	15	4.20	.676	.175
	Test Group	42	4.55	.550	.085
Q8THTFUL	Control Group	15	4.20	.561	.145
	Test Group	42	4.52	.634	.098
Q9COOP	Control Group	15	4.40	.507	.131
	Test Group	42	4.60	.544	.084
Q10RESON	Control Group	15	4.00	.655	.169
	Test Group	42	4.45	.670	.103
Q11ROLE	Control Group	15	3.93	1.163	.300
	Test Group	42	4.10	.906	.140
Q12INIT	Control Group	15	3.73	1.100	.284
	Test Group	42	4.10	.878	.136
Q13PLAN	Control Group	15	3.67	1.234	.319
	Test Group	42	4.21	.682	.105

Chart 5 – Independent Samples Significance Test

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Q1LEAD	Equal variances assumed	.570	.453	-1.977	55	.053	-.41	.207	-.825	.006
	Equal variances not assumed			-2.165	29.689	.039	-.41	.189	-.796	-.023
Q2OTHERS	Equal variances assumed	1.011	.319	-.357	55	.722	-.09	.240	-.566	.395
	Equal variances not assumed			-.319	20.560	.753	-.09	.269	-.645	.474
Q3TOLER	Equal variances assumed	.001	.974	.133	55	.895	.03	.251	-.469	.536
	Equal variances not assumed			.130	23.765	.898	.03	.256	-.496	.563
Q4ENERGY	Equal variances assumed	.019	.892	-.564	55	.575	-.15	.270	-.693	.389
	Equal variances not assumed			-.579	25.945	.567	-.15	.263	-.693	.388
Q5HELP	Equal variances assumed	.209	.649	-.738	55	.464	-.19	.258	-.708	.327
	Equal variances not assumed			-.745	25.154	.463	-.19	.256	-.717	.336
Q6PATIEN	Equal variances assumed	1.456	.233	-2.097	55	.041	-.54	.259	-1.062	-.024
	Equal variances not assumed			-1.913	21.215	.069	-.54	.284	-1.133	.047
Q7JOBDON	Equal variances assumed	.049	.826	-1.976	55	.053	-.35	.176	-.700	.005
	Equal variances not assumed			-1.791	21.000	.088	-.35	.194	-.751	.056
Q8THTFUL	Equal variances assumed	2.572	.115	-1.747	55	.086	-.32	.185	-.695	.048
	Equal variances not assumed			-1.854	27.731	.074	-.32	.175	-.682	.034
Q9COOP	Equal variances assumed	.158	.692	-1.214	55	.230	-.20	.161	-.517	.127
	Equal variances not assumed			-1.256	26.339	.220	-.20	.156	-.515	.124
Q10RESON	Equal variances assumed	3.518	.066	-2.258	55	.028	-.45	.200	-.854	-.051
	Equal variances not assumed			-2.283	25.228	.031	-.45	.198	-.860	-.044
Q11ROLE	Equal variances assumed	.819	.369	-.551	55	.584	-.16	.294	-.751	.427
	Equal variances not assumed			-.489	20.393	.630	-.16	.331	-.852	.528
Q12INIT	Equal variances assumed	.328	.569	-1.281	55	.206	-.36	.283	-.928	.204
	Equal variances not assumed			-1.150	20.735	.263	-.36	.315	-1.017	.293
Q13PLAN	Equal variances assumed	11.232	.001	-2.124	55	.038	-.55	.258	-1.064	-.031
	Equal variances not assumed			-1.632	17.149	.121	-.55	.336	-1.255	.160

From the test of the means, there is a significant p-value for question thirteen (the question on “being a good planner and organizer of group work”) of  $p = .001$ . The mean score from the control group = 3.67 and the participating group's mean = 4.21. Therefore, we can reject the null hypothesis and conclude that the mean responses of

the control group do not equal the mean responses of the test group. It appears that the service learning project correlates with a student's self-efficacy when it comes to planning and organizing group work.

#### Findings (Part II – Descriptive Statistics)

The survey also questioned students on their ability to recognize the need to be active in service organizations. Each student, who completed the service learning project, was asked several questions about his or her experience. The full survey may be seen in Exhibit 4; however, the questions asked in this section of the survey are below:

1. The community participation aspect of this course helped me to see how the subject matter I learned can be used in everyday life.
2. The community participation aspect of this course showed me how I can become more involved in my community.
3. I feel the community work I did through this course benefited the community.
4. The community work involved in this course helped me to become more aware of the needs in my community.
5. The work I performed in this course helped me learn how to plan and complete a project.
6. Participating in the community helped me enhance my leadership skills.
7. The work I performed in the community enhanced my ability to communicate my ideas in a real world context.
8. The service learning project increased my interest in accounting (future courses or career opportunities).

Descriptive statistics were analyzed to provide insight into the impact of the service learning project on students where:

- 5 = Strongly Agree
- 4 = Somewhat Agree
- 3 = Neither Agree nor Disagree
- 2 = Somewhat Disagree
- 1 = Strongly Disagree

Chart 6 – Community Involvement Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Q1	27	4	5	4.56	.506
Q2	27	2	5	4.26	.859
Q3	27	1	5	4.00	1.000
Q4	27	2	5	3.93	1.107
Q5	27	3	5	4.37	.688
Q6	27	3	5	4.33	.734
Q7	27	2	5	4.26	.813
Q8	27	2	5	3.78	.974
Valid N (listwise)	27				

As detailed by the chart, the mean scores for questions 1, 2, 3, 5, 6, and 7 were all “somewhat agree” or higher. Therefore, the mean scores of the students, who completed the service learning program, indicate that they agreed that the subject matter they learned would be useful in everyday life, and they learned how they could become more involved with their community. It also indicates that the students felt that the work they did in the project truly benefited the community. Lastly, the student’s high mean scores indicate that they learned: how to plan and complete a project, leadership skills, and communication skills.

#### Findings (Part III – Personal Interviews)

In addition to the quantitative data collection methods utilizing the survey, personal interviews were also conducted with the student participants. The qualitative student feedback provides insight into the impact of the project, and reinforces the need for additional experimentation and research in this area. Some of the students comments were:

“The entire volunteer experience impressed me. I am so thankful that our community or town has places like Bethany Hall. I feel that every university or college should somehow incorporate this type of project into the academic curriculum for every student.” – Mary Lou

“I have learned a great deal about myself through this experience because I developed skills I never thought I had. I was able to develop great oral communication skills. As a student in college, I am always nervous to give presentations in class, but through this experience I was able to overcome most of my fear of public speaking and produce a great presentation on most of the activities we did at the Rescue Mission.” – Michael

"I have always enjoyed working with groups, or at least groups that work together. It was sometimes hard to find a time that fit a meeting in with all five of our busy schedules, but we managed to do it. The other members of the group were involved and came up with really good ideas, which made me feel better about the whole experience. Going into this project I thought that Heath and I would be doing the majority of the work, but the Accounting II students really surprised us. They came up with some good topics to discuss and were always present at the group meeting we had before each session. I think because our group did work together to come up with good ideas, it had a positive impact on the project as a whole. We were able to plan out what we wanted to do and say, making everyone more prepared for each session that we went to." - Jessica

### Summary of Findings

Twenty-six hypothesis tests were run on the testable data. In one case, there was a significant difference between the mean scores of participants of a control group, and participants who completed the project when it came to planning and organization. There are several possibilities that explain the low-level of significant statistical findings for the survey. The design of the survey instrument had not been previously tested, and may have low validity and reliability. Efforts to improve the instrument's design may increase the level of significant findings. In addition, the sample size for this study was low, especially given the fact that many students could not retain their identifying number, which would allow for the paired comparison. Therefore, an increased sample size may also increase the level of significant findings.

Qualitative feedback from student participants was exceptionally positive, which was reinforced with high mean scores on the survey. Based on this, it may be beneficial to continue experimentation and research on the positive impact of the project.

### Challenges

In preparing to implement this project or one of a similar nature, there are a few challenges to highlight. One of the most frustrating challenges is that the instructors often have to "sell the project" to service organizations. There will be many hours spent brainstorming area service organizations that meet the needs of the project and then many more hours spent contacting and discussing the project with the organizations to find a few organizations that are appropriate for the project. Instructors and students will spend more time outside the classroom preparing for the money management workshop and actually going to the site for the presentation. In addition, two courses



working together on a project to create teams of students is difficult logistically. This challenge would not have been as significant if the courses were taught at the same time. Regardless of when the courses are taught, constant communication between the instructors is crucial to ensure the classes are on schedule to implement the project.

Within the classroom, there are other challenges. The instructor will have to allocate classroom time to prepare for the project development. The paper discusses a few of the activities that are utilized in the classroom to prepare the students for service. Each activity takes approximately fifteen or twenty minutes of classroom time that the instructor will need to plan for during the semester. Often allocating time to the service learning project means the instructor will have to give up a little depth in the coverage of certain topics in the classroom.

### Rewards

Despite the challenges, there are many rewards for the time and energy spent. This project cultivates an atmosphere of teamwork and communication. Whether students are communicating with each other in their team meetings or communicating with the participants at the service organizations, they are learning and practicing how to communicate their ideas clearly and concisely. In addition, students in the classroom are engaged in the learning process. It is difficult to pinpoint the reasons for the increased level of engagement. Possibly the instructors' excitement and passion for the project is carried over to the students' attitudes as they prepare for the project. The project also allows students and faculty the opportunity to work together in a nontraditional format to brainstorm and develop strategies for the workshops sessions. Finally the projects usually takes place outside the typical classroom hours so the fact that the instructors are giving of their personal time to help in the success of implementing the project may also be a reason for better student engagement. If your course could use a jump start, a project similar to the one discussed in this paper will energize your class!

### Limitations and Future Research

Lastly, the survey questions and findings of the project have limitations. As mentioned previously, it is difficult to have significance in our findings due to the small sample size (23 in the paired sample). However, the qualitative data and the comments from the students during class reflect the quality of the project and the growth the students have in their communication skills and teamwork skills. The results are also limited by the survey since many of the questions appear to be "leading questions" and a student may not want to score themselves low on any of the questions. Further research needs

to be done in validating the survey instrument and determining the most appropriate way to measure change in our students' teamwork and communication skills.

## Exhibit 1 – Project Mission Statement and Goals

### Service Learning in Accounting

#### Mission Statement

The use of service learning in the selected introductory and upper level accounting courses provides opportunities for the students to develop professional skills. Students will actively participate in their learning experience by applying course material through oral and written communication while working in teams.

#### Learning Goals and Objectives

1. Students in Accounting II and Intermediate Accounting II gain valuable experience in developing teamwork skills.
  - a. Students have opportunities to work in a formal small group over the course of the semester.
  - b. Students learn more about the skills necessary to work together as an effective team.
  - c. Students believe that the service learning project assists in developing connections with their group members.
  
2. Students in Accounting II and Intermediate Accounting II gain valuable experience in developing communication skills.
  - a. Students have opportunities to communicate both internally within their group and externally with people at the service organizations.
  - b. Students gain confidence in their communication with others.
  
3. Students in Accounting II and Intermediate Accounting II begin to recognize the need in the community for their skills.
  - a. Students recognize that their efforts are valued and appreciated by the service organizations.
  - b. Students recognize that their service learning activities during the semester are worthwhile.
  - c. Students recognize the importance of the money management topic by participating in the service learning project.
  - d. Students in Accounting II discover an interest in the accounting profession.



## Exhibit 2 – Sample Budgeting Exercise

### Session 2

You are making \$7/hour at a job you work 40 hours a week (\$280/week). Taxes account for 20% of your money, so you only bring home each week \$224.

You are moving into an apartment and need to pay rent. We have found you a one bedroom/one bath apartment for \$350 (water included). You also need to pay the utility bill each month which is \$40 for electric.

You can choose a phone plan:  
\$39/month for a cell phone  
\$20/month for a standard phone at home

You can choose to purchase cable:  
\$25/month for basic cable television  
\$42/month cable with no extra movie channels  
\$75/month cable with 3 movie channels

You can choose to have a car for \$100/month and gas is approximately \$15/week or you can choose to take the bus approximately \$15/week.

Your insurance choices are:  
\$50/month for medical insurance  
\$15/month for renter's insurance  
\$30/month for auto insurance

You are in debt  
\$5,000 - \$100/month payment – option 1  
\$10,000 - \$200/month payment – option 2

You still need to consider food, savings, and personal items.

Prepare your monthly budget.	Option 1	Option 2
Income	_____	_____
Expenses:		
Rent	_____	_____
Water	_____	_____
Electricity	_____	_____
Phone	_____	_____
Cable	_____	_____
Gasoline	_____	_____
Insurance	_____	_____
Food	_____	_____
Debt payments	_____	_____
Personal	_____	_____
Total expenses	_____	_____
Savings	_____	_____

## Exhibit 3 – Peer Evaluation Form

**SERVICE LEARNING PEER EVALUATION - SPRING 2008**

**Project Site:** \_\_\_\_\_

The ratings you provide on this form will be used in assigning grades to group members.  
 The instructor will evaluate the overall project.  
 Group members will provide information on the relative contributions made by all members of the project group, including themselves.

List the names of the group members, including yourself in the spaces provided.  
 Rate each group member including yourself using the criteria listed below.  
 Assign points to each member (**including yourself**) using a scale between 1 and 5.

- 1 = Did not participate in criteria (poor participant).
- 2 = Occasionally participated in this criteria.
- 3 = Participated most of the time in this criteria (average participant).
- 4 = Always participated in the criteria.
- 5 = Went above and beyond to make the team work (excellent participant).

***Team Members***

1. Frequency of attendance at group meetings.	_____	_____	_____	_____	_____
2. Group member made efforts in terms of defining/clarifying the group task.	_____	_____	_____	_____	_____
3. Group member helped to ensure that the final product(s) was(were) done well.	_____	_____	_____	_____	_____
4. Group member prepared his/ her share of the final product(s).	_____	_____	_____	_____	_____
5. Group member contributed ideas.	_____	_____	_____	_____	_____
6. Group member contributed time.	_____	_____	_____	_____	_____
7. Group member contributed leadership.	_____	_____	_____	_____	_____
8. Group member supported and provided constructive feedback to one another's ideas.	_____	_____	_____	_____	_____
9. Group member understood and was committed to group goals.	_____	_____	_____	_____	_____
10. Group member accepted dissenting views and discussed the ideas.	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____

## Exhibit 4 – Assessment Survey

Demographic Information: Please write your answer or circle your response

1 What is your gender?	<input type="text" value="Male"/>	<input type="text" value="Female"/>		
2 What is your age?	<input style="width: 100%;" type="text"/>			
3 How many times have you participated in a service learning project over the past year?	<input style="width: 100%;" type="text"/>			
4 What is your academic status?	<input type="text" value="Freshman"/>	<input type="text" value="Sophomore"/>	<input type="text" value="Junior"/>	<input type="text" value="Senior"/>
5 How many courses are you taking this semester?	<input style="width: 100%;" type="text"/>			
6 Do you work (part-time or full-time) during the semester?	<input type="text" value="Yes"/>	<input type="text" value="No"/>		
7 What is your major (or the major you are thinking of declaring)?	<input style="width: 100%;" type="text"/>			
8a Are you considering a minor or concentration?	<input type="text" value="Yes"/>	<input type="text" value="No"/>		
8b If yes, what is your minor or concentration?	<input style="width: 100%;" type="text"/>			

**Part II**

Survey: Please check the box to state if you agree or disagree with the following statements.

	<input type="text" value="Strongly Agree"/>	<input type="text" value="Somewhat Agree"/>	<input type="text" value="Neither Agree or Disagree"/>	<input type="text" value="Somewhat Disagree"/>	<input type="text" value="Strongly Disagree"/>
1 In relation to my peers, I am a strong leader.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 I enjoy working with others and get along well in a group.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 I am very tolerant of other members in groups and teams.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4 I have a high energy level when it comes to group work.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 I frequently help fellow group members with their work.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 I am patient with group members who work slower than me.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7 My fellow group members trust me to get the job done.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8 I am thoughtful of fellow member's feelings and other commitments.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 I get along well in teams and cooperate with the other members.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 I am very reasonable in my expectations of fellow group members.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 I am comfortable taking the "leadership role" in groups.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12 I usually take the initiative and get things started in group work.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 I am a good planner and organizer of group work.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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