

## E<sup>3</sup> GENERATION

### SERVICE LEARNING: EXTENDING THE CURRICULUM

By *Mahendra R. Gujarathi*  
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In his list of proposed solutions to the problem of the decline in the quantity and quality of accounting majors (*The CPA Journal*, January 2001), Professor Vangermeersch suggests that "stressing the good that accountants do for society" should become the mantra of those teaching each and every course in accounting. This resonates with the recommendations of the Bedford Committee and the Accounting Education Change Commission, both of which identified fostering social responsibility as an important goal of accounting education a decade ago. Given the slow and limited response, Professor Vangermeersch has done yeoman's service by reminding us of our societal obligations.

One effective way to educate students about the societal contributions of accountants is to provide them with service-learning (S-L) experience. The most appealing feature of S-L is that, instead of passively listening to an instructor, students get actively involved in community service assignments. In the process, they obtain a context within which to place the course content, which increases the depth of their understanding.

#### Potential Concerns

Although over 600 institutions offer S-L projects involving more than half a million students, the use of S-L in accounting curricula has been recent and limited. What are the probable reservations of the accounting faculty?

The first is: Why should we care about community service in accounting courses? The answer is simple: As accounting educators, we need to train our graduates not only to achieve their personal and professional goals but also to contribute to society. How can educators blame socially irresponsible corporations if we don't actively contribute to the advancement of the community and don't convey the importance of cor-

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porate citizenship to our students, the corporate leaders of tomorrow?

Second, a typical misconception of accounting educators is that S-L is merely community service, not true accounting education. S-L, however, is as much about learning as it is about service. Indeed, S-L assignments not only meet identified community needs, they also make students reflect on the service activity to gain a further understanding of course content, a broader appreciation of

the discipline, and an enhanced sense of civic responsibility.

The concern that S-L is inappropriate for an "analytical" field like accounting is misplaced. Many branches of learning, such as biology, mathematics, engineering, and management, have successfully used S-L to teach students how to handle real-life, unstructured assignments. Literature also indicates that S-L can be effectively used in business schools to enhance the course-related learning of students

### USEFUL RESOURCES FOR SERVICE LEARNING

#### Print Resources

*A Practitioner's Guide to Reflection in Service-Learning: Student Voices and Reflections*, Janet Eyler et al. (Vanderbilt University: 1996).

*Combining Service and Learning: A Resource Book for Community and Public Service*, edited by J.C. Kendall and associates (National Society for Internships and Experiential Education: 1990).

*Building Community: Service-Learning in the Academic Disciplines*, edited by R. J. Kraft and M. Swadner (Campus Compact: 1994).

*Rethinking Tradition: Integrating Service with Academic Study on College Campuses*, by T. Kupiec (Campus Compact: 1994).

*Academic Service Learning: A Pedagogy of Action and Reflection, New Directions for Teaching and Learning*, edited by Robert A. Rhoads and Jeffrey Howard (Jossey Bass: 1998).

*Learning by Doing: Concepts and Models for Service-Learning in Accounting*, edited by D.V. Rama (American Association for Higher Education: 1998).

#### Electronic Resources

Volunteermatch.org and Helping.org provide updated information on projects available nationwide at various nonprofits and allow selection by geographic location, start date, and type of organization.

Guidestar.org presents information on various nonprofit organizations. Allows selection by name, category, type, and geographic location of the organization.

Volunteering opportunities for specific cities and regions can also be found on the web, such as Bostoncares.org (Boston), Chicagoserves.org (Chicago), Volunteerbayarea.org (San Francisco), and Volunteerfairfax.org (Washington DC).

Compact.org contains various resources for instructors interested in S-L projects, including samples of over 200 S-L syllabi across a wide variety of disciplines.

Big Dummy's Guide to Service Learning (fiu.edu/~time4chg/Library/bigdummy.html) provides answers to basic questions for faculty at the initial stage of developing an S-L curriculum.

LSAExchange.org offers general information as well as individual feedback on S-L projects for educators. □

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(*Working for the Common Good: Concepts and Models for Service-Learning Management* by Paul Godfrey and Edward Grosso, 2000; "Service Learning in Business Schools: A Case Study in an Intermediate Accounting Course," by Gujarathi and McQuade, *Journal of Education for Business*, forthcoming). Indeed, we might be inadvertently turning away students from accounting because they see S-L assignments in many other courses but not in accounting.

The instructor effort and time required for S-L assignments is another concern. Careful planning and organization can make this commitment not burdensome. It is also possible to incorporate S-L assignments with minimal or no sacrifice of class time.

Identifying assignments that reinforce understanding of course topics is another understandable concern of accounting instructors, especially those in inter-

mediate accounting. Applicability of S-L assignments in certain courses, such as AIS (to design and improve the information systems) or tax (to render tax assistance through the Volunteers In Tax Assistance program), is obvious. But what about financial reporting courses, such as intermediate accounting? In the authors' experience, it is indeed possible to obtain assignments from community organizations in the preparation and presentation of financial reports while reinforcing related course topics.

### Rationale for S-L Assignments

The authors' rationale for incorporating S-L assignments into their curricula was simple. Community service provided an opportunity to use our professional skills, and those of our students, to help less fortunate individuals and organizations. It affords students an opportunity to solve unstructured problems, deal with messy

or incomplete data, and interact with organizational personnel. The cost of our time and effort is relatively small in comparison to the benefits to the community organizations that need assistance, and the learning insights that students gain. Additionally, students can appreciate the differences between a small not-for-profit organization and a commercial environment.

It was with this conviction that the authors introduced S-L assignments in intermediate accounting. Students perform 10-12 hours per semester on a course-related service assignment and submit a report describing their experience and what it meant to them.

The S-L assignments can be used in the context of the AICPA (1999) Core Competency Framework. Several of these competencies are difficult to develop in a traditional classroom setting. For instance, the greater understanding and

EXHIBIT  
SAMPLE S-L ASSIGNMENTS

Agency	Agency Objective	Student Assignment
YMCA (Boston Do Something)	Challenge young people to make Boston a better place to live.	Update the accounts (using Quicken) and ensure that each transaction has a supporting document.
Waltham Alliance to Create Housing (WATCH)	Promote affordable housing and economic opportunities to low- and moderate-income families.	Prepare for upcoming external audit. Organize source documents and computer records for external auditors.
Workplace Connections	Provide child care and elder care services and hold educational programs on these issues.	Use Peachtree for general ledger accounting. Transfer accounting system into Peachtree using the standard chart of accounts.
Neponset River Watershed	Monitor water drainage, air and water pollution in eastern Massachusetts.	Organize and record contributions and payments to members. Update year-end tax statements to obtain a refund.
Veterans' Benefits Clearing House	Provide services and support so that Boston veterans and their families remain productive members of society.	Prepare for the audit. Reconcile payroll allocation schedules to the time sheets and accounting system; prepare fixed assets schedule.
Solutions at Work	Design and implement services for the homeless community.	Perform bank reconciliation and record cash transfers between accounts.
The Peace Games	Violence prevention program to make students into peacemakers.	Perform cash flow projections and scenarios to help create national programs.



appreciation of diverse individuals that students acquire during the completion of S-L assignments can help them develop interaction, one of the personal competencies, or critical thinking, one of the broad business perspective competencies.

**Nature of the assignments.** Although curriculum-related assignments for intermediate accounting students might appear difficult to obtain, the authors' experience indicates otherwise. In a recent semester, we placed 56 students with 34 community organizations. The assignments involved rendering professional assistance in many financial accounting areas, including bank reconciliation, general ledger, and transition from a manual to a computerized accounting system using software programs. The *Exhibit* presents some examples of S-L assignments the students completed.

### Experiences with S-L

The feedback from students has been very positive. Most students noted that the opportunity to apply course concepts to a real-life situation was very beneficial. Several said that they did not realize how valuable their technical skills could be to community organizations. Some said working in the inner city opened their eyes to a side of life that they had never seen, and many mentioned that the S-L assignment helped them grow as a person.

"I wasn't impressed with accounting as a field before," said one student. "The service-learning assignment taught me that things that accountants do might be mundane, but [they] are very essential for the successful functioning of an organization."

Feedback from participating community organizations was equally encouraging. Each organization felt it had benefited, and more than a third rated the students' work as great or invaluable.

### Implementing S-L

Many educational institutions are formulating strategies for renewing their engagement with communities, and preparing students for citizenship in a diverse democracy. However, accounting educators have drifted away from participation in social issues. The lack of out-of-class experiences such as S-L is also one of the problems with current

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accounting education identified by Albrecht and Sack (*Accounting Education: Charting the Course through a Perilous Future*, 2000).

Accounting educators should embrace S-L as a way to provide students with real-life experiences, develop their core competencies, and contribute to society. It allows accounting educators to respond to the criticism that accounting is presented as a people-less field.

S-L assignments not only fit the scope of the accounting courses, they also promote the goals of relevant accounting education. The time spent planning and identifying appropriate assignments goes a long way in saving students and community organizations from disappointments later on. Even so, some unforeseen implementation problems do arise. Handling them is a part of the real-world learning experience that benefits students and faculty.

Accountants for the Public Interest (API) is the national nonprofit organization whose mission is to encourage accountants to volunteer their time and expertise to nonprofits, small businesses, and individuals that need, but cannot afford, professional accounting service. Many excellent print and electronic resources are available to educators planning and implementing S-L initiatives (see the *Sidebar*). Using them to improve students' learning experience and make social contributions will help accounting educators turn the future of accounting education from potentially perilous to probably prosperous. □

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