

**Service Learning in Accounting Education:
A Student's and a Professor's Perspective**

By:

Aaron Bryant, accounting student
The University of Tennessee at Chattanooga

And

Melanie G. McCoskey, Ph.D., CPA
Holland Assistant Professor of Taxation
The University of Tennessee at Chattanooga
615 McCallie Avenue, Dept 6206
Chattanooga, TN 37403-2598
(423) 425-5253
Melanie-McCoskey@utc.edu

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A student's reaction to cooperative learning

The accounting literature is devoid of any articles that explore the perceptions of accounting students regarding their attitudes about the cooperative and lecture/discussion approaches to learning. *New Accountant*, p.15, Fall 2002

The first day of the semester is supposed to be nothing more than last-minute registrations, buying textbooks, and finding out where classes are going to be held. Almost all professors take a quick roll check, pass out the syllabus, and then simply dismiss class. Well, I was completely unprepared for the first day of my Corporate and Partnership Taxation class. This professor, Dr. Melanie McCoskey, had a little surprise in store for us. This surprise was codenamed "service learning." Dr. McCoskey actually had the bravado to tell us not only that these service learning projects would consume the better part of four hours a week of our time, but also that we were going to perform all of this work for free and like it. In my initial shock and horror, all I could think to do was raise my hand and ask for a "drop slip." Then, I realized that I needed this elective course to graduate; no other course would fit my schedule. I left class that day feeling like a rat in a cage. Why did Dr. McCoskey have to be so different? What is so wrong with just going to class, taking notes, doing homework, and taking exams? Who has time to perform accounting work for free, anyway? Well, obviously, like it or not, I was about to have time in my schedule to work for free. At least I had three other group members to wallow in my misery with me.

From the beginning, my group was having nothing but trouble. School had been in session less than three weeks and we were faced with the issue of how to back-up data

properly in order to update our client's version of Quick Books Pro and maintain the integrity of previous entries. Also, we were faced with the issue of changing depreciation methods in order to benefit our client. At first, personality conflicts began taking their toll on the group's ability to solve problems in a timely manner. After several weeks of working together, solving problems became less time consuming as we learned how to cope with each other's personality differences. Before long, we found our *groove*, not only as a group, but as individuals, too. We were beginning to make progress with our business's records and that was satisfying.

The interesting thing about the service-learning project is that we were working with real businesses. Finally, here were problems to figure out and solve that did not come from the pages of an overpriced textbook. This was a first for many of my classmates and me.

While thumbing through the pages of *New Accountant*, in mid semester, I came across the following quote:

'The essential feature of cooperative learning is that the success of one student helps other students to be successful.' Working in small groups of two or more individuals promotes the use of higher-level critical thinking skills (Johnson et al. 1990), increases students' motivation and positive attitude toward a particular subject (Johnson & Johnson 1996c; Johnson et al.1990), enhances higher self esteem (Johnson et al. 1990), provides greater mutual social support (Johnson et al. 1985b; Slavin 1988), enhances communication skills (Johnson & Johnson 1987; Sharan & Sharan 1992), and leads to greater achievement (Johnson & Johnson, and Houbec 1990; Slavin 1987; Holtfreter, Holtfreter and Holtfreter, 1997) (15).

I remember thinking, "This is exactly what Dr. McCoskey is having us do through our service learning projects." Immediately, I began to reflect on my previous

accounting courses that I had already taken. The moment I did this reflecting, I realized that this service-learning project was the only experience of its kind that I have had in my entire accounting education. It is possible for one to graduate and not take Corporate and Partnership Taxation. Other business courses require students to work in groups; however, most of the work is done on an individual basis and presented on a group basis. The majority of this so-called “group work” is mainly centered on meeting each other’s demanding schedules in order to have a cohesive presentation.

Another positive development regarding this service-learning project has been greater communication with my professor outside of the classroom. At first, I thought that Dr. McCoskey was just much easier to talk and relate to. I have always been a shy person and one who has not utilized the valuable resource of talking to my professors outside of class because of my shyness. Then I realized that because of the service-learning project, and the related accounting problems that arise as a result of the project, I was able to communicate with my professor more as a peer than merely a student stopping by and asking for the answer to a homework problem. I spoke to several of my peers and they all had similar experiences. None of my classmates would hesitate to stop by Dr. McCoskey’s office even if it were merely to “chew the fat.”

According to strategic manager Peter Drucker, overcoming resistance to change is the single most difficult part of implementing new business strategies. Before this tax class, I had not noticed how conditioned I had become to the traditional teaching paradigm. My initial perception of this service-learning project was anything but positive. However, a critical question to ask is, who is more at fault for this resistance to change, the student or the university? Given the fact that most students’ attitudes and

perceptions are similar to mine, the university cannot afford for this class to be an elective course only. It is interesting to note that the business world is anything but static; yet obtaining a degree (specifically, the way courses are taught), in order to learn more about business, is one of the most static processes I know of.

In retrospect, it is remarkably obvious to me how valuable this service-learning project has been for my academic and soon-to-be professional career, not to mention the benefits the business for which we are servicing receives as well. I cannot imagine not having taken this class. I am thankful that my schedule would not allow me to drop this class. In fact, the only accounting-related work experience listed on my resume is from this service-learning project. Without this class, I would have graduated with no “real world” experience, no true teamwork activities, and most importantly, the absence of a relationship with a professor whose advice I will continue to seek and bounce ideas off of for many years after I graduate.

A Professor's Perspective

“The good news is that, while the gap between education and practice has been widening, with quick and definitive action we can save accounting education. There are many things that accounting educators do better than anyone else. In addition, there are many professional opportunities for which we can prepare our graduates. However, we cannot save accounting education by continuing to do more of the same.” Albrecht and Sack, *Accounting Education: Charting the Course through a Perilous Future, Accounting Education Series*, Volume 16, p 3.

What?!? A student wanted to drop my class because of the service-learning project? Well, in fact, since I have implemented the project, the enrollment has dropped slightly. However, for those students who take the class and work hard on the project, they learn a lot about business, accounting, and tax.

Class projects should be fun, challenging, and give students a real edge before entering the work force. When designing a class project almost four years ago, service-learning came to mind. In theory, service-learning students work with nonprofit clients to implement something from their class into the client's business. However, from a tax standpoint, I didn't want my tax students to work with all nonprofit firms. I finally found good clients at the small business development center. The businesses located in the center are start-up firms that cannot afford accounting and tax services. I put the students into groups (based on their schedules) and they meet with the client to find out what the client needs. Generally, the client needs us to recommend software, set up the accounts and prepare monthly financial statements. The students also prepare necessary tax returns, including the business' federal tax return and the owners' tax returns, if the business is a flow-through entity such as a partnership or S corporation. During the year, the students also prepare sales and use tax returns, and other state returns such as franchise and excise tax returns and tangible property tax reports. Because of the amount of work involved, the students in the fall semester usually prepare most of the monthly financial statements, depreciation schedules, and some of the state and local returns that we have extended. During spring semester, the students complete the financial statements for the year and prepare the federal returns. This obviously requires teamwork within the group each semester to complete the project. This also requires teamwork (unknowingly) between groups because if the fall semester group does not accurately complete the monthly financial statements, then the spring semester group cannot complete the tax returns. And because these are real clients and not a made-up project, the students just cannot be slack about their work. I "encourage" the students to take the

project seriously by assigning 25% of their class grade to the project. The teamwork allows students to improve their professional skills within the group, as Aaron discussed above.

The project allows students to acquire some of the core values that have been identified in the AICPA's Vision Statement, published in 1998. They learn communication skills by working with each other and the client. They must learn to ask the client for information, and they learn the value of asking open-ended questions in order to get more information from the client. They must also communicate responses to client questions in a way that the client, who is very knowledgeable about his/her business, but not about accounting and tax, can understand. Students must learn to produce competent work that satisfies the client and the professor. The file must be complete and everything must be documented. If the client's tax return is audited, it will be several years after the return has been filed. The students who worked on the project will have graduated, and it is hard for the professor to remember the details of each transaction for each client. As such, students begin to realize what type of information their supervisors will want when they begin their accounting jobs. Students must learn to work with integrity and to keep client product and accounting information confidential. Many of these clients have proprietary information that could jeopardize their firm's future if competitors learned the information.

Clients ask students questions that deal with broad business issues and students must learn to answer these questions. They must make the business owners aware of their balance sheet information, such as overdue accounts receivables and balances on debt. Students develop strategic and critical thinking skills by learning to identify issues

and complete relevant research. Because these are not “textbook” research questions, students must work with insufficient information and extraneous information. They learn to filter out the extraneous information and how to ask clients for additional information. However, they may never have all of the facts that they need to come to an unequivocal answer. They must analyze all of the converging information in order to get the best answer possible.

The service-learning project can be viewed as a “capstone” in that it requires students to use information learned in many different accounting classes. Students make journal entries and prepare financial statements that they learned about in intermediate accounting. They learn that by auditing the balance sheet, they can be fairly certain that the income statement is correct. They use the information in the current tax class to prepare the business tax return and they use information learned in the first tax class to prepare the owners’ tax returns. They answer client questions by drawing upon information learned in many different core business classes. Finally, they learn much information that is not covered in any class, and thus begin realizing that working is not something that you do after you complete your education – both go hand-in-hand together throughout your career.

And, yes, as Aaron pointed out, students do work much more closely with professors on a service-learning project. Faculty are much more accessible outside the classroom and they model professional behavior for students. Students also see faculty deal with unforeseen circumstances and learn how to handle those in a professional manner. From a professor’s viewpoint, it takes much more time to work on a service-learning project than it does to work on a “made-up project.” Grading is often difficult,

especially when all group members do not put forth the same effort. However, the service-learning project is an experience that is rewarding for both the student and the professor. However, if Aaron keeps coming back to me for years to come, I'll just do what I did last week. He came by to chat and show me the article in *New Accountant*. I told him to go home and write up his experiences on the project and bring it back to me within one week. Of course, he gets no credit for this article – so if I just keep giving him work to do, he'll stop coming by so often!

References

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