Reflections on Service-Learning in University Financial and Managerial Accounting Courses

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Outline of Presentation

- ✓ Introduction
- ✓ Critiques on university learning
- ✓ Accounting for Management Engineering majors in Ateneo de Manila University
- ✓ Sample service-learning projects
- ✓ Insights into the service-learning experience
- ✓ Service-learning issues & challenges
- ✓ Conclusion

Purpose of Paper

- Describe and analyze my experience related to Service-Learning (SL)
- Compare my own experiences with the experiences and insights of others who have written about SL
  - Philosophical framework, the different types of SL projects, and the factors that tend to enhance or deter its success
- Examine the need to expand the SL experience in my university.

Introduction

- ➢ Back in 1991, not heard of "Service-Learning"
  - Looking for a way to deepen my students' understanding of managerial accounting
  - Also let students work with marginalized groups

- ➢ What is Service-Learning?
  - "Service-learning as a credit-bearing educational experience in which students participate in an organized service activity that meets the identified community needs and reflect on the service activity in such a way as to gain further understanding of course content, a broader appreciation of the discipline, and an enhanced sense of civic responsibility." (Bringle & Hatcher, 1996)

The Call to Service-Learning (SL)

➤ In Asia, need for a paradigm shift from student activism to SL to implement social change (Suh, 2002 Tokyo conference on SL in Asia)

➤ In the US, SL seen a solution to address 3 "general critiques" of university education: (Kezar and Rhoads, 2001)

- lack of curricular relevance
- lack of faculty commitment to teaching
- lack of institutional responsiveness to the larger public good

The Call to Service-Learning (SL)

➢ SL as a strategy to counter these negative trends in business education: (Godfrey, Illes, & Berry, 2005)

- Curriculum focuses on functional and discrete rather than cross-functional and holistic knowledge

- Coursework emphasizes practical problem-solving 'tool kits' rather than deep theoretical knowledge

- Views humanity and human interactions in purely transactional terms

- Asserts the supremacy of shareholder wealth.

Ateneo de Manila University (ADMU)

➢ Mission statement of the Filipino Jesuit Catholic university: To form students who will "devote their lives to the service of others and, through the promotion of justice, serve especially those who are most in need of help, the poor and the powerless."

➢ At least half of curriculum made up of core subjects, the rest for the major subjects

➢ Long tradition of community outreach through student-led catechetical and spiritual upliftment activities

Accounting for ME Majors in ADMU

- Management Engineering (ME) Majors
  - Belong to the top 10% of students accepted to Ateneo, take up very demanding academic subjects, have less than 50% chance of graduating from the ME program, and quite sought after by employers when they graduate.

- Managerial Accounting
  - Taken in 2nd sem of 2nd year, after Financial Accounting.
  - Students can choose between text-based cases (2 weeks) and real-world cases (3 months) – same credit
  - Real-world cases limited to students who did well in their Financial Accounting classes.
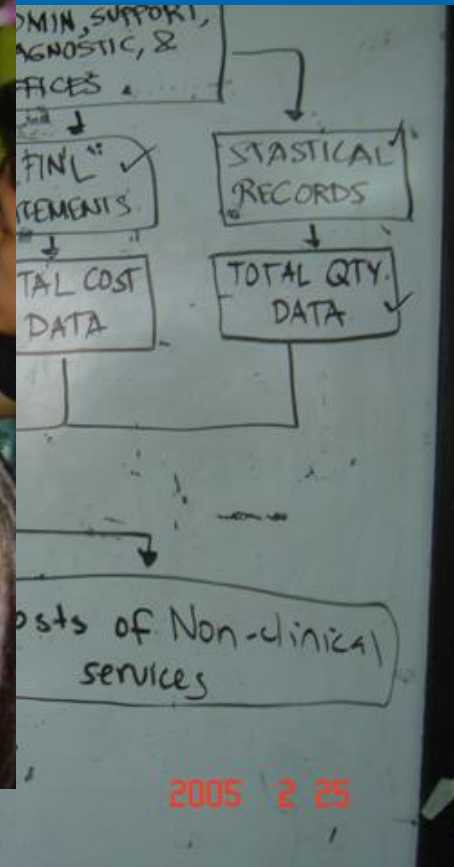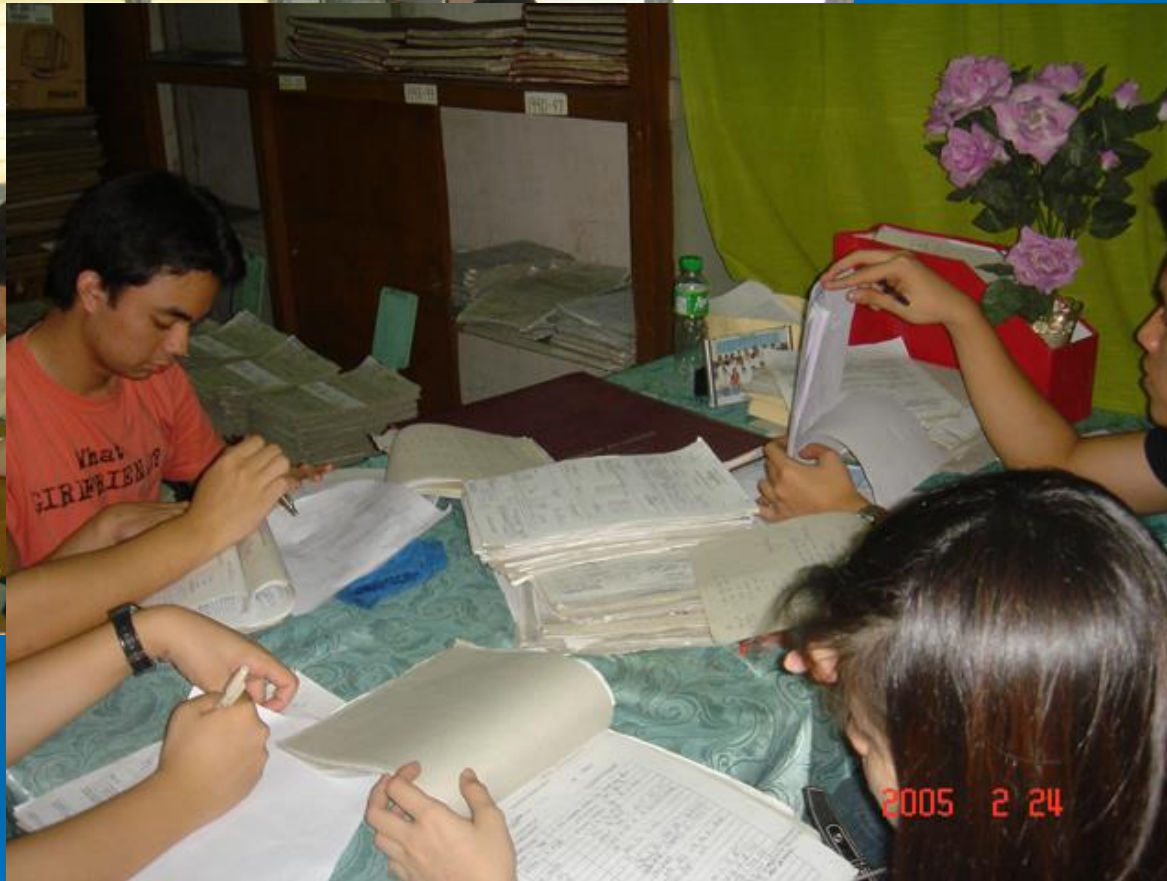
Sample SL Projects

Project	Client	Outcome
Product costing system for bags and uniforms (1992)	Community-based livelihood organization of female family members making bags and uniforms.	More accurate pricing of bags and uniforms
Business segment profitability analysis for cafeteria (1993)	Unprofitable university-based cooperative-owned and -managed cafeteria	Better understanding of each cafeteria segment's profit contribution
Fairness of tricycle fares (1993)	Tricycle drivers and riders of Loyola Heights, Quezon City	Without fare increase, drivers barely making minimum wage.

Sample SL Projects

Project	Client	Outcome
Cash vs. Accrual Accounting for Ashware Enterprise (1996)	Community enterprise in Nueva Ecija: Sales ok but no profits	Cash-based accounting failed to show that most profits plowed back to inventory.
Financial Accounting projects (2000)	Micro businesses Small businesses or organizations	- Manual accounting - Automated accounting system
Public Hospital ABC Project (2005)	Department of Health (Sector Reform Agenda); Two tertiary public hospitals	Standard methodology for costing hospital services – to allocate public funds to hospitals

Dec 2004

Mar 2005

Project Scope & Complexity

➢ My students' projects are more complex and demanding than other projects described by others doing SL in their accounting & finance classes

- Assist in bank reconciliation, enter data into general ledgers, organize source documents for external auditors, and reconcile payroll allocation schedules to time sheets.

- Teach basic budgeting and money management concepts to abused women in a shelter, prepare tax returns for small businesses.

➢ Standards may have been set too high such that students may be spending too much time on their SL project.

Meeting Course Objectives

➢ Students in SL projects continue to perform well in exams

➢ My exams are all open-book, and more like short cases rather than multiple-choice items.

➢ My belief: SL projects allowed students to apply concepts learned in class to very real business problems. This enabled them to not only deepen their knowledge but also to retain the knowledge for a longer period.

➢ Improved student performance consistent with some empirical tests involving accounting students.

Making a Real Contribution

- ➢ Final report to client incorporates comments from professor, client, and students during a class presentation.

- ➢ Students take the extra effort to come up with quality work since they know that someone real can benefit from their work.

- ➢ Workable and understandable solution more important than "elegant" solution.

Personal Transformations

- Personal relationships with clients are formed, and these continue beyond the original project.
- Students sometimes return to the same client to work on another project, knowing that the problem is multi-faceted and requires a multi-disciplinary approach.
- Hospital ABC: Students continued the work without any grades. Many of them part of team that published a magazine to promote Corporate Social Responsibility (CSR) 2 years later.

Importance of Reflection

➢ Meetings and deliverables focused on technical aspects of project

➢ Need to integrate the students' SL experiences with their role as change agents, their personal transformation, and their use of knowledge to help communities.

➢ Need to explicitly state in my course syllabus this affective aspect of their education.

Issues & Challenges:
Creative Assessment

➢ Need to find alternative means to grade students' performance in their SL projects, separate from exams, or even their project deliverables.

➢ Aquino (2000): "Learning portfolio and reflective journal" - Appreciation of basic worth and dignity as persons, the ability to empathize, coping with stress, and conflict resolution.

➢ Still and Clayton (2004): Considered processes such as ability to convey solution to client, quality of team work, and quality of meetings with clients.

Partnership with Client Orgs

➤ "Mutuality" and "Reciprocity"

➤ Difficult to attain as most client orgs are resource-poor and willing to accommodate most of what students ask

➤ Faculty must make their students be keenly aware that this SL experience is really part of their education and that they should thankful to the client orgs for allowing them to learn and grow as persons.

Issues & Challenges:
Institutional Support

➤ Implementing a SL course is "costly" for the instructor. These courses require more flexibility, more willingness to adapt the course to client needs, and substantially more time (Rose, Rose, and Norman, 2005)

➤ Need for an Office of SL whose tasks include:

- Facilitating course development with faculty
- Providing faculty with material support such as grants and stipends
- Organizing seminars to help faculty develop the skills to handle SL more effectively
- Running reflection sessions with students and community
- Publicizing success stories on campus and in the community
- Clearing house for potential SL partners, who can apply directly, or who can be referred by other campus offices or organizations.

Institutional Support

- ➢ SL work be recognized as a legitimate part of faculty workload
  - Considered in the determination of bonuses, promotions, and other forms of faculty recognition. (McCarthy, 2002)

Conclusions

- ➢ Feel part of an international movement
- ➢ SL as a strategy to reclaim the proper place of university education.
  - Serve mankind in a direct and tangible way
  - Students experience the wholeness and empowerment of serving others.
  - Increases the chances of students continuing to serve when they graduate.
- ➢ SL benefits far outweigh its costs
  - Inst'l support vital in expanding SL in ADMU.